

# **The School Board of Miami-Dade County, Florida**

Single Audit Reports in  
Accordance With the Uniform Guidance  
Fiscal Year Ended June 30, 2018

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RSM US LLP

**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With *Government Auditing Standards***

**Independent Auditor's Report**

To the Chairperson and Members of  
the School Board of Miami-Dade County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The School Board of Miami-Dade County, Florida (the School Board), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated November 19, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Miami, Florida  
November 19, 2018

**Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and Report on the  
Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance**

**Independent Auditor's Report**

To the Chairperson and Members of  
the School Board of Miami-Dade County, Florida

**Report on Compliance for Each Major Federal Program**

We have audited The School Board of Miami-Dade County, Florida's (the School Board) compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2018. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the School Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Board's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items CF 2018-001 and CF 2018-002. Our opinion on each federal program is not modified with respect to this matter.

Management's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Management's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 2018-001 and IC 2018-002 that we consider to be significant deficiencies.

Management's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Management's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements. We issued our report thereon dated November 19, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Miami, Florida

December 4, 2018, except for the

Schedule of Expenditures of Federal Awards for which the date is November 19, 2018

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Amount of Expenditures	Amount Provided to Subrecipients
<b>United States Department of Agriculture:</b>				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002, 18002	\$ 34,545,908	\$ -
National School Lunch Program	10.555	17001, 17003, 18001, 18003	109,533,139	-
Summer Food Service Program for Children	10.559	17006, 17007, 18006, 18007	2,429,898	-
<b>Total Child Nutrition Cluster</b>			<u>146,508,945</u>	<u>-</u>
Indirect:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	I-1591	34,507	-
Child and Adult Care Food Program	10.558	I-1592	30,005	-
Child and Adult Care Food Program	10.558	I-790	14,402	-
Child and Adult Care Food Program	10.558	A-4091	16,413,834	-
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004, 18004	409,638	-
<b>Total United States Department of Agriculture</b>			<u>163,411,331</u>	<u>-</u>
<b>United States Department of Transportation:</b>				
Indirect:				
Highway Planning and Construction Cluster:				
Florida Department of Transportation:				
Highway Planning and Construction	20.205	436603-1-14-01	218,686	206,066
<b>Total Highway Planning and Construction Cluster</b>			<u>218,686</u>	<u>206,066</u>
<b>Total United States Department of Transportation</b>			<u>218,686</u>	<u>206,066</u>
<b>United States Department of Education:</b>				
Direct:				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007	not applicable	113,128	-
Federal Pell Grant Program	84.063	not applicable	4,558,557	-
<b>Total Student Financial Assistance Cluster</b>			<u>4,671,685</u>	<u>-</u>
Indirect:				
Special Education Cluster:				
Special Education – Grants to States:				
Florida Department of Education				
University of South Florida	84.027	262, 263, 266	79,541,756	126,290
Northeast Florida Educational Consortium	84.027	None	1,317	-
Total Special Education – Grants to States	84.027	None	10,480	-
			<u>79,553,553</u>	<u>126,290</u>
Florida Department of Education:				
Special Education – Preschool Grants				
	84.173	266, 267	1,569,339	-
<b>Total Special Education Cluster</b>			<u>81,122,892</u>	<u>126,290</u>
Research and Development Cluster:				
Education Research, Development and Dissemination:				
The Pennsylvania State University				
University of Miami	84.305	5261-MDCPS-IES-0047	5,603	-
Total Education Research, Development and Dissemination	84.305	663221	34	-
			<u>5,637</u>	<u>-</u>
Education Innovation and Research (formerly Investing in Innovation (i3) Fund):				
New Teacher Center	84.411	None	432,960	-
<b>Research and Development Cluster</b>			<u>438,597</u>	<u>-</u>

(continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Amount of Expenditures	Amount Provided to Subrecipients
<b>United States Department of Education (Continued):</b>				
Direct:				
Impact Aid	84.041	not applicable	\$ 27,481	\$ -
Magnet Schools Assistance	84.165	not applicable	2,164,646	-
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184	not applicable	551,908	-
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215	not applicable	337,140	-
Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)	84.374	not applicable	1,393,318	-
School Improvement Grants	84.377	not applicable	252,602	-
Race to the Top – District Grants	84.416	not applicable	2,922,150	-
<b>Total Direct</b>			<u>7,649,245</u>	<u>-</u>
Indirect:				
Florida Department of Education:				
Adult Education – Basic Grants to States	84.002	191, 193	5,420,552	-
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	145,234,490	21,175,043
Migrant Education – State Grant Program	84.011	217	1,433,859	-
Career and Technical Education – Basic Grants to States	84.048	161	5,286,570	-
Education for Homeless Children and Youth	84.196	127	124,860	-
Charter Schools	84.282	298	2,675,633	2,651,679
Twenty-First Century Community Learning Centers	84.287	244	3,155,929	506,263
English Language Acquisition State Grants	84.365	102	11,647,797	179,887
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	224	15,315,532	-
Student Support and Academic Enrichment Program	84.424	241	1,977,919	-
Florida International University:				
Twenty-First Century Community Learning Centers	84.287	None	1,924,845	-
Florida Gulf Coast University:				
Special Education – State Personnel Development	84.323	ORSP120412017SBMD	3,271	-
<b>Total Indirect</b>			<u>194,201,257</u>	<u>24,512,872</u>
<b>Total United States Department of Education</b>			<u>288,083,676</u>	<u>24,512,872</u>
<b>United States Department of Health and Human Services:</b>				
Indirect:				
Research and Development Cluster:				
Children's Health Insurance Program: University of South Florida	93.767	6414108900F, 6414108910F	31,203	-
<b>Research and Development Cluster</b>			<u>31,203</u>	<u>-</u>
Direct:				
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance Youth @ Work-Talking Safety	93.079	not applicable	405,332	-
	93. Unknown	not applicable	13,010	-
<b>Total Direct</b>			<u>418,342</u>	<u>-</u>
Indirect:				
Temporary Assistance for Needy Families Cluster:				
South Florida Workforce Investment Board	93.558	WSYSSPPY172100, WSCTVAPY170900	394,203	-
Refugee and Entrant Assistance – State/Replacement Designee Administered Programs	93.566	XK040	2,663,827	-
Miami-Dade Board of County Commissioners:				
Head Start	93.600	None	14,592,111	-
Florida Developmental Disabilities Council, Incorporated:				
Developmental Disabilities Basic Support and Advocacy Grants	93.630	987CD16B, 999TRSC17C	159,321	-
<b>Total Indirect</b>			<u>17,809,462</u>	<u>-</u>
<b>Total United States Department of Health and Human Services</b>			<u>18,259,007</u>	<u>-</u>

(continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Amount of Expenditures	Amount Provided to Subrecipients
<b>United States Department of Justice:</b>				
Direct:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	not applicable	\$ 1,255,623	\$ -
<b>Total Direct</b>			<u>1,255,623</u>	<u>-</u>
Indirect:				
Florida Department of Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017JAGCDADE30F9218	33,207	-
<b>Total Indirect</b>			<u>33,207</u>	<u>-</u>
<b>Total United States Department of Justice</b>			<u>1,288,830</u>	<u>-</u>
<b>U.S. General Services Administration:</b>				
Indirect:				
Florida Department of Management Services Bureau of Federal Property Assistance Donation of Federal Surplus Personal Property	39.003	None	42,877	-
<b>Total U.S. General Services Administration</b>			<u>42,877</u>	<u>-</u>
<b>United States Department of Homeland Security:</b>				
Direct:				
Citizenship Education and Training	97.010	not applicable	119,925	-
<b>Total United States Department of Homeland Security</b>			<u>119,925</u>	<u>-</u>
<b>United States Department of Defense:</b>				
Direct:				
Army Junior Reserve Officers Training Corps	12.Unknown	not applicable	1,994,096	-
<b>Total United States Department of Defense</b>			<u>1,994,096</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 473,418,428</u>	<u>\$ 24,845,228</u>

The accompanying notes are an integral part of this schedule.

**The School Board of Miami-Dade County, Florida  
Notes to Schedule of Expenditures of Federal Awards**

**Fiscal Year Ended June 30, 2018**

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**Note 1. General and Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the expenditure activity of all federal awards of The School Board of Miami-Dade County, Florida (the School Board), for the year ended June 30, 2018. The School Board's reporting entity is defined in Note 1 of the School Board's basic financial statements. All federal awards received directly from federal and indirectly through state agencies, as well as amounts passed through other government agencies are included in the accompanying Schedule. Because the Schedule presents only a selected portion of the expenditures of the School Board, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows, where applicable, of the School Board. Some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2. Basis of Accounting**

The accompanying Schedule is presented using the modified accrual basis of accounting since grants are accounted for in the governmental fund types of the School Board. Such expenditures are reported following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3. Indirect Cost Recovery**

The School Board did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

**Note 4. Noncash Awards**

The National School Lunch Program (CFDA 10.555) includes \$10,324,023 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of the donation.

**Note 5. Research and Development Cluster**

The total expenditures for the research and development cluster follows:

<b>Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Amount of Expenditures</b>
The Pennsylvania State University	84.305	\$ 5,603
University of Miami	84.305	34
New Teacher Center	84.411	432,960
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184	551,908
Teacher and School Leader Incentive Grants	84.374	1,393,318
University of South Florida	93.767	31,203
<b>Total Research and Development Cluster</b>		<b>\$ 2,415,026</b>

**The School Board of Miami-Dade County, Florida  
Schedule of Findings and Questioned Costs**

**Fiscal Year Ended June 30, 2018**

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**Section I. Summary of Independent Auditor's Results**

**Financial Statements**

- A. Type of auditor's report issued: Unmodified Opinion
- B. Internal Controls over financial reporting:  
 Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported
- C. Noncompliance material to financial statements noted?        Yes   X   No

**Federal Awards**

- D. Type of auditor's report issued on compliance for major federal programs: Unmodified Opinion
- E. Internal control over major federal programs:  
 Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?   X   Yes        None reported
- F. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   Yes        No
- G. Identification of major federal programs:

**CFDA Numbers**

84.287  
 10.553, 10.555, 10.559  
 84.007, 84.063  
 84.424

**Name of Federal Program or Cluster**

Twenty-First Century Community Learning Centers  
 Child Nutrition Cluster  
 Student Financial Assistance Cluster  
 Student Support and Academic Enrichment Program

- H. Dollar threshold used to distinguish between type A and type B program:   \$3,000,000
- I. Auditee qualified as a low-risk auditee?   X   Yes        No

**Section II. Financial Statements Findings**

No matters to report.

**The School Board of Miami-Dade County, Florida  
Schedule of Findings and Questioned Costs (Continued)**

**Fiscal Year Ended June 30, 2018**

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**Section III. Federal Award Findings and Questioned Costs**

A. Internal Control over Compliance

**IC 2018 – 001**

Special Tests and Provisions – Enrollment Reporting  
U.S. Department of Education

<b>Title:</b>	<b>CFDA#:</b>
<b>Student Financial Assistance Cluster</b>	<b>84.007/84.063</b>

**Criteria:** 34 CFR 690.83(b)(2) requires that changes in student enrollment information be reported to the Department of Education within 30 days of the change, except when a student roster is submitted within 60 days. Changes in student enrollment information include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence.

**Condition:** The following exceptions were noted in the reporting of student enrollment information for 38 of the 60 students selected for testing:

- Changes in student enrollment status for 15 students were not reported.
- Changes in student enrollment status for 20 students were reported late.
- One actively enrolled student was improperly listed as withdrawn in the District's records.
- Two actively enrolled students were improperly listed as graduated in the District's records.

**Questioned Costs:** Unknown.

**Context:** See "Condition" above.

**Effect:** Failure to comply with program requirements could result in loss of grant funding.

**Cause:** Management evaluated the program guidelines and improperly concluded that changes in student enrollment are only to be reported when the student is listed on the roster provided by the National Student Loan Data System (NSLDS).

**Recommendation:** Management responsible for administering the grant program should obtain relevant training and an understanding of the student enrollment information reporting requirements of the grant program, to allow for ongoing compliance. Procedures should be established for supervisory review to verify changes are submitted in accordance with program guidelines described above.

**Views of Responsible Officials and Planned Corrective Actions:**

District management and the school Principal or designee will be responsible for providing supervisory oversight for each technical college's Registration Office, Financial Aid Office and Business Office. District management will provide enrollment status reports based on the reporting criteria required by NSLDS in a timely manner to help ensure proper processing. Management will deploy a process whereby the school's Registrar completes a status change form and transmits it weekly to the Financial Aid Officer (FAO). The FAO will in turn manually update the NSLDS record for each student as needed within the required 30 days. District management will also provide targeted training for FAOs, Registrars and Principals or designees to ensure that schools are consistently adhering to Federal regulations. The Principal or designee will be responsible for reviewing and confirming the data utilizing Focus, the District's student information system. Once the data is verified, the FAO will be responsible for submitting the information into the NSLDS. These measures and procedures will ensure that student enrollment information is correctly reported within the established timelines.

**The School Board of Miami-Dade County, Florida  
Schedule of Findings and Questioned Costs (Continued)**

**Fiscal Year Ended June 30, 2018**

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**IC 2018 – 002**

Special Tests and Provisions – Return of Title IV Funds  
U.S. Department of Education

**Title:** **Student Financial Assistance Cluster**                      **CFDA#:** **84.007/84.063**

**Criteria:** 34 CFR 668.22(a)(6)(ii)(B)(1) states that the District must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The District must make the disbursement as soon as possible, but no later than 45 days after the date of the District's determination that the student withdrew.

**Condition:** The following exceptions were noted related to the return of Title IV funds for 42 of the 60 students selected for testing:

- Funds for 2 students were not disbursed to date and funds for 21 students were not disbursed timely, which was in excess of 45 days of the District's determination that the student withdrew.
- The return of Title IV funds were incorrectly calculated for eight students.
- Seven withdrawn students were improperly listed as graduated in the District's records.
- Four withdrawn students were improperly listed as active in the District's records.

**Questioned Costs:** \$3,601.

**Context:** See "Condition" above.

**Effect:** Failure to comply with program requirements could result in loss of grant funding.

**Cause:** Lack of proper supervisory oversight resulted in return of Title IV funds not being properly calculated and administered in accordance with program guidelines.

**Recommendation:** We recommend that management adhere to their established internal control policies and procedures that require supervisory review and approval of the return of Title IV funds. This will allow for accurate and timely payment to students and proper reporting of such information to the Department of Education in accordance with program guidelines.

**Views of Responsible Officials and Planned Corrective Actions:**

District and school management will participate in Federal Student Aid workshops to strengthen their knowledge on matters related to Title IV disbursements. Management will continue to enforce established internal control policies and procedures that require supervisory review of credit balances. The Financial Aid Officer (FAO), Business Manager/Treasurer and Registrar, at each respective technical college, will be responsible to ensure that all post-withdrawal disbursement of grant funds that are not credited to the student's account are disbursed to the student no later than 45 days after the date of the school's determination that the student withdrew. The schools' Registrar will complete a status change form and transmit it weekly to the FAO. The Principal or designee will review the status change form to verify data accuracy and ensure that data is transmitted by the FAO in a timely manner. The FAO will prepare the Automatic Clearing House/Electronic Funds Transfer (ACH/EFT) Payment Request and submit the documents via the Federal website. To facilitate consistency throughout the seven technical colleges, management will conduct targeted training for FAOs on the use of the Department of Education worksheets and software to assist them in implementing the Title IV return regulations. These procedures and corrective measures will ensure that responsible school staff adhere to and follow established timelines to distribute credit balances to students.

**The School Board of Miami-Dade County, Florida  
Schedule of Findings and Questioned Costs (Continued)**

**Fiscal Year Ended June 30, 2018**

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B. Compliance

**CF 2018 – 001 Special Tests and Provisions – Enrollment Reporting**

U.S. Department of Education  
Student Financial Assistance Cluster  
CFDA Nos. 84.007 and 84.063

See Section III – Federal Awards Findings and Questioned Costs  
IC 2018 – 001 Special Tests and Provisions

**CF 2018 – 002 Special Tests and Provisions – Return of Title IV Funds**

U.S. Department of Education  
Student Financial Assistance Cluster  
CFDA Nos. 84.007 and 84.063

See Section III – Federal Awards Findings and Questioned Costs  
IC 2018 – 002 Special Tests and Provisions

**The School Board of Miami-Dade County, Florida  
Summary Schedule of Prior Audit Findings**

**Fiscal Year Ended June 30, 2018**

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The prior year single audit disclosed no findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior audit's *Summary Schedule of Prior Audit Findings*.