

The School Board of Miami-Dade County, Florida

Single Audit Reports in Accordance
with OMB Circular A-133
Fiscal Year Ended June 30, 2015

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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

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, 2015, 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 20, 2015, which contained unmodified opinions on those financial statements, and included an emphasis of matter paragraph for the adoption of GASB Statements No. 68 and 71.

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 20, 2015



RSM US LLP

**Report on Compliance for Each Major
Federal Program; Report on Internal Control
Over Compliance; and Report on the Schedule
of Expenditures of Federal Awards
Required by OMB Circular A-133**

Independent Auditor's Report

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 *OMB Circular A-133 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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with *OMB Circular No. A-133* and which are described in the accompanying schedule of findings and questioned costs as items CF 2015-001 and CF 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

The School Board's response to the noncompliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The School Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *OMB Circular A-133*, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items IC 2015-001 and IC 2015-002 that were consider to be significant deficiencies.

The School Board's response to the internal control over compliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The School Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2015, 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 20, 2015 which contained unmodified opinions on those financial statements, and included an emphasis of matter paragraph for the adoption of GASB Statements No. 68 and 71. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 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
November 20, 2015

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grantor Number	Expenditures	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Florida Department of Agriculture and Consumer Services:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	321	\$ 24,793,911	\$ -
National School Lunch Program	10.555	300	102,738,411	-
Summer Food Service Program for Children	10.559	323, 324, 325	1,722,707	-
Total Child Nutrition Cluster			129,255,029	-
Fresh Fruit and Vegetable Program	10.582	None	777,383	-
Florida Department of Health:				
Child and Adult Care Food Program	10.558	I-1591	49,924	-
Child and Adult Care Food Program	10.558	I-1592	36,473	-
Child and Adult Care Food Program	10.558	I-790	12,534	-
Child and Adult Care Food Program	10.558	A-4091	14,732,839	-
Total Child and Adult Care Food Program			14,831,770	-
Total United States Department of Agriculture			144,864,182	-
United States Department of Justice:				
Direct:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	None	4,197	-
Public Safety Partnership and Community Policy Grants	16.710	None	405,226	-
Total Direct			409,423	-
Indirect:				
Miami-Dade Board of County Commissioners:				
Edward Byrne Memorial Formula Grant Program	16.579	None	5,667	-
Close Up Foundation Juvenile mentoring Program	16.726	None	21,783	-
Total Indirect			27,450	-
Total United States Department of Justice			436,873	-
National Endowment of the Arts:				
Direct:				
Promotion of the Arts – Grants to Organizations and Individuals	45.024	None	21,962	-
United States Department of Education:				
Direct:				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007	None	125,914	-
Federal Pell Grant Program	84.063	None	5,221,498	-
Total Student Financial Assistance Cluster			5,347,412	-
Impact Aid	84.041	None	28,336	-
Magnet Schools Assistance	84.165	None	2,679,490	-
Safe and Drug-Free Schools and Communities – National Programs	84.184	None	190,511	-
Fund for the Improvement of Education	84.215	None	681,825	-
Arts in Education	84.351	None	240,043	-
School Leadership	84.363	None	522,205	-
Teacher Incentive Fund	84.374	None	5,836,715	-
School Improvement Grants	84.377	None	206,200	-
ARRA – State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (I3) Fund, Recovery Act	84.396	None	1,076,937	-
Race to the Top – District Grants	84.416	None	3,815,475	-
Total Direct			20,625,149	-

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grantor Number	Expenditures	Amount Provided to Subrecipients
United States Department of Education (continued):				
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education – Grants to States	84.027	262, 263	\$ 70,784,190	\$ -
Special Education – Preschool Grants	84.173	266, 267	1,382,949	-
University of South Florida:				
Special Education – Grants to States	84.027	None	1,200	-
Total Special Education Cluster			<u>72,168,339</u>	<u>-</u>
Florida Department of Education:				
Adult Education – Basic Grants to States	84.002	191, 193	4,981,242	-
Title I Grants to Educational Agencies	84.010	212, 223, 226	119,928,291	7,284,644
Migrant Education – State Grant Program	84.011	217	1,096,256	-
Career and Technical Education – Basic Grants to States	84.048	161	5,211,306	-
Education for Homeless Children and Youth	84.196	127	121,082	-
Charter Schools	84.282	298	2,120,655	2,097,141
Twenty-First Century Community Learning Centers	84.287	244	1,784,577	238,417
English Language Acquisition State Grants	84.365	102	11,758,911	124,245
Improving Teacher Quality State Grants	84.367	224	17,682,937	-
ARRA – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL1, RA1, RA2, RS1, RSS, RG3	5,108,430	222,412
Florida Gulf Coast University:				
Special Education - State Personnel Development	84.323	ORSP-12041-26576-MD	8,391	-
Florida International University:				
Improving Teacher Quality State Grants	84.367	800003563-02	106,488	-
Big Brothers Big Sisters of Greater Miami:				
Race-to-the-Top Incentive Grants, Recovery Act	84.395	None	4,758	-
Miami-Dade College:				
Race-to-the-Top Incentive Grants, Recovery Act	84.395	None	41,555	-
University of Florida:				
Race-to-the-Top Incentive Grants, Recovery Act	84.395	None	1,710	-
Total Indirect			<u>242,124,928</u>	<u>9,966,859</u>
Total United States Department of Education			<u>262,750,077</u>	<u>9,966,859</u>
United States Department of Health and Human Services:				
Direct:				
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures				
	93.501	None	151,765	-
PPHF 2012: Community Transformation Grants – Small Communities Program Financed Solely by 2012 Public Prevention and Health Funds				
	93.737	None	311,025	-
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems				
	93.938	None	294,075	-
Total Direct			<u>756,865</u>	<u>-</u>
Indirect:				
Florida Department of Health				
Environment Public Health and Emergency Response	93.070	None	34,744	-
Florida Department of Children and Families:				
Refugee and Entrant Assistance – State Administered Programs	93.566	XK040	2,766,729	-
Miami-Dade Board of County Commissioners:				
Head Start	93.600	None	14,139,670	-
University of South Florida:				
Children Health Insurance Program	93.767	6414-1078-00-D	31,522	-
Total Indirect			<u>16,972,665</u>	<u>-</u>
Total United States Department of Health and Human Services			<u>17,729,530</u>	<u>-</u>

The School Board of Miami-Dade County, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grantor Number	Expenditures	Amount Provided to Subrecipients
Corporation for National and Community Service				
Direct:				
Americorps VISTA Volunteers in Service to America	94.013	None	\$ 13,086	\$ -
United States Department of Homeland Security:				
Direct:				
Citizenship Education and Training	97.010	None	127,787	-
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	12.Unknown	None	1,824,709	-
Total Expenditures of Federal Awards			\$ 427,768,206	\$ 9,966,859

See Notes to the Schedule of Expenditures of Federal Awards

The School Board of Miami-Dade County, Florida

**Notes to Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2015**

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, 2015. 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 or cash flows of the School Board.

Note 2. Basis of Accounting and Noncash Assistance – Food Donation

The accompanying Schedule is presented using the modified accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and follows the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Commodities represent the amount of donated food received during the fiscal year. Commodities are valued at fair value as determined at the time of donation.

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2015**

Section I – Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None Reported
Noncompliance material to financial statements noted?	_____	Yes	_____	X	No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major program:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	X Yes	_____	_____	None Reported

Any audit findings disclosed that are required to be reported in accordance with Section 510(a), of Circular A-133?

	_____	X Yes	_____	No
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Identification of major programs:

CFDA Number(s)	Name of Federal Program:
10.553/10.555/10.559	Child Nutrition Cluster
84.007 / 84.063	Student Financial Aid Cluster
84.027 / 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ X Yes _____ No

(Continued)

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2015**

Section II – Financial Statement Findings

A. Internal Control

None Reported.

B. Compliance

None Reported.

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2015**

Section III – Federal Award Findings and Questioned Costs

A. Internal Control over Compliance

IC 2015 – 001

Special Tests and Provisions
U.S. Department of Education

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

Criteria: 34 CFR 668.164(e) stipulates that when Title IV, Higher Education Act (HEA) program funds exceeds the amount of tuition, fees, room and board, and other authorized charges the institution assessed the student, the institution must pay the resulting credit balance directly to the student or parent no later than 14 days after the credit balance occurred.

Condition: We noted in certain instances that Title IV, HEA program funds exceeded the amount of tuition, fees, room and board, and other authorized charges the School Board assessed students. The resulting credit balances were not disbursed to the student or parent within 14 days after the credit balance occurred. The credit balances were subsequently paid to the students or parents.

Questioned Costs: Not applicable.

Context: The “Condition” above was noted for five of sixty students selected for testing.

Effect: Failure to comply with program requirements could result in disallowance of program expenditures and/or loss of future grant funding.

Cause: Lack of proper supervisory oversight resulted in late payment of credit balances to the respective students or parents.

Recommendation: We recommend that management adhere to their established internal control policies and procedures that require supervisory review of credit balances to allow for timely disbursements to students or parents, in accordance with program guidelines.

Views of Responsible Officials and Planned Corrective Actions:

School Financial Aid Officers (FAO) will be responsible to ensure all Federal Pell Grant disbursements and resulting credit balances are processed and paid to students within 14 days in accordance to Title 34 CFR 668.164(e). The FAO will prepare the Automatic Clearing House/Electronic Funds Transfer (ACH/EFT) Payment Request and submit the documents to the G5 website of the U.S. Department of Education (USDOE) for confirmation. Once USDOE confirms the request and provides a control number, the funds are deposited into the schools’ bank account within three (3) days. Once the deposits are confirmed, the schools’ Business Manager/Treasurer will review and deduct all authorized charges from the approved Pell Grant award and prepare a check for the credit balance to be provided directly to the student. The school principal or designee will review and verify the transaction documents and co-sign the check for distribution. Students will be notified within the required timelines to pick up their checks. These procedures and corrective measures will ensure that responsible school staff will adhere and follow established timelines to distribute credit balances to students as appropriate.

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2015**

IC 2015 – 002

Special Tests and Provisions
U.S. Department of Education

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

Criteria: 34 CFR 690.83(b)(2) stipulates that changes in student enrollment information must 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: We noted that changes in student enrollment information are not being reported to the Department of Education.

Questioned Costs: Not applicable.

Context: Changes in student enrollment information for six of the sixty students selected for testing were not reported to the Department of Education.

Effect: Failure to comply with program requirements could result in disallowance of program expenditures and/or loss of future grant funding.

Cause: Lack of proper supervisory oversight resulted in student enrollment information not being reported to the Department of Education in accordance with program guidelines.

Recommendation: We recommend that management adhere to their established internal control policies and procedures that require supervisory review of student enrollment information, to allow for the proper reporting of such information to the Department of Education, in accordance with program guidelines.

Views of Responsible Officials and Planned Corrective Actions:

District Title IV eligible technical colleges must submit the Student Program Level Enrollment Reporting data into the National Student Loan Data System (NSLDS) every 60 days in accordance to Title 34 CFR 690.83(b)(2). The District's Office of Information Technology (ITS) will be responsible for providing each technical college its enrollment status reports based on the reporting criteria (business rules) required by NSLDS in timely manner to ensure proper processing. ITS will produce applications that facilitate the extraction of NSDLS reporting data by the technical college for the designated month to ensure the timely and accurate reporting of data. Prior to application deployment, the technical college's Financial Aid Officer, Registrar and Assistant Principal will be responsible for reviewing and confirming the data utilizing the Vocational Adult Community System (VACS) and District's Electronic Gradebook. Once the data is confirmed, the Financial Aid Officer will be responsible for submitting the information into the NSLDS. These preventive measures and procedures will ensure that all 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, 2015

B. Compliance

CF 2015 – 001 Special Tests and Provisions

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 2015 – 001 Special Tests and Provisions

CF 2015 – 002 Special Tests and Provisions

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 2015 – 002 Special Tests and Provisions

The School Board of Miami-Dade County, Florida

**Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2015**

Section I – Financial Statement Findings

None reported

Section II – Federal Award Findings and Questioned Costs

None reported