

Miami-Dade County Public Schools



Agreed-Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures

This report details the results of Agreed-Upon procedures addressing the Administration's efforts to maximize COVID-19 funding and to ensure corresponding revenue and expenditure tracking mechanisms. It was independently performed contemporaneously with the District's pursuit of and application for various COVID-19 funding sources and establishment of related controls.

September 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Office of Management and Compliance Audits

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Chief Auditor

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Miami-Dade County Public Schools

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September 3, 2020

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee (ABAC)
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

We performed agreed-upon procedures in accordance with the School Board approved FY 2020-21 Audit Plan to provide a level of assurance that the Administration is pursuing all appropriate Coronavirus (COVID-19) revenue sources, and has established an accounting structure at the outset of the Pandemic to record and track all COVID-19 related revenues and expenditures.

This engagement comprised four agreed-upon procedures (outlined on pages 4-9) and was performed in accordance with attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States.

The findings contained herein reflect that to date, M-DCPS has thoroughly contemplated and sought to maximize its COVID-19 funding sources and has established associated revenue and expense tracking mechanisms and accounting structures.

To maximize the value of our work product herein, the work was performed contemporaneously with the District's pursuit of and application for various COVID-19 funding sources and the establishment of corresponding accounting controls. Most COVID-19 related revenues and expenditures will likely be received and incurred during the current fiscal year (FY 2020-21), and subject to financial audit by external auditing entities (i.e., Federal, State and contracted external auditors) subsequent to June 30, 2021.

We would like to thank the Administration, including the Division of Financial Management (Controller's Office, Budget, Procurement, Risk Management); the Office of Intergovernmental Affairs, Grants Administration, and Community Engagement; the Office of School Facilities; and the Office of Charter School Compliance and Support for their cooperation in this engagement.

Sincerely,

Maria T. Gonzalez, CPA
Chief Auditor

Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Coronavirus (COVID-19) Pandemic has serious implications to Miami-Dade County Public Schools' (M-DCPS) operations and its revenues and expenditures. This agreed-upon procedures engagement was included in the FY 2020-21 Audit Plan to address risks associated with the receipt of and accounting for COVID-19 related funding.

We performed four agreed-upon procedures, as shown on pages 4-9 of this report, and the findings/results are as follows:

- We found that to date, M-DCPS has thoroughly contemplated and sought to maximize its COVID-19 funding. This includes efforts associated with the Coronavirus Aid, Relief, and Economic Security (CARES) Act (e.g., Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER)), Federal Emergency Management Agency (FEMA), collaboration with Miami-Dade County, grants/donations from foundations/private sector entities, reduction in costs/prices with existing vendors and contractors, and flexibility in use of funds and deadlines. The District will also receive funds from the Child Care and Development Block Grant (CCDBG) portion of the CARES Act, however, that amount is not yet determined.
- The Administration has established an accounting structure and related controls to record and track COVID-19 related expenditures. Additionally, revenues and expenditures associated with CARES Act funding will be accounted for as Federal through State grants in Special Revenue Funds that have been established.
- Based on our reading of the CARES Act, inspection of Florida Department of Education (FLDOE) correspondences and documentation and comparison with the District's budget presentations, M-DCPS will receive a net approximating \$83.5 million in ESSER funds after mandated allocations to charter and private schools, and approximately \$11 million in GEER funds associated with the Summer Recovery Program.
- Charter schools and private schools nationwide that meet certain criteria qualify for receipt of funds and services under multiple sections of the CARES Act. Consequently, charter schools under the sponsorship of M-DCPS will receive increased Federal financial assistance which could trigger the requirement of a Federal Single Audit.

A general response from the Administration to our procedures and results can be found in the Appendix on page 10 of this report.

BACKGROUND

The Coronavirus (COVID-19) outbreak was declared a Worldwide Pandemic by the World Health Organization on March 11, 2020. It has and will continue to have wide-ranging impacts on state and local governments including K-12 education. The District has adjusted its operations in several respects as a result of the Pandemic, most notably requiring periods of remote instruction and workforce.

The CARES Act was passed by the U.S. House of Representatives, the U.S. Senate, and signed by the President during March 25 – 27, 2020, in response to the Coronavirus (COVID-19) Pandemic. It includes funding estimated at more than \$2 trillion dollars for individuals/families, big business, small business, state and local government and public services.

Of the \$341 billion going to state and local government, an estimated \$13.2 billion is for K-12 schools. School districts may also be eligible for Federal Emergency Management Agency (FEMA) funds for reimbursements related to Coronavirus Pandemic expenditures, as well as other potential sources of funds and/or reductions in expenditures.

Charter schools and private schools are also eligible for receipt of funds through various sections of the CARES Act.

OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with the Office of Management and Compliance Audits' (OMCA) FY 2020-21 Audit Plan, we performed the following agreed-upon procedures:

- 1) Developed a questionnaire and utilized it to interview members of the Administration to ensure consideration of all possible forms of COVID-19 funding the School District may receive;
- 2) Identified and observed the revenue and expense tracking mechanisms and account structures for Federally-funded and other programs implemented to address revenue shortfalls and/or increased expenditures caused by the COVID-19 pandemic;
- 3) Although funds received and uses of funds for the Coronavirus Aid, Relief, and Economic Security (CARES) Act are not fully determined at this point, we determined revenues expected to be received by the School District and compared with calculations/projections developed by Management; and
- 4) Researched eligibility of receipt of funds from the CARES Act applicable to 501(c)(3) public Charter Schools and identified associated oversight risks.

Our engagement to apply agreed-upon procedures was performed in accordance with attestation standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States (which standards incorporate by reference the American Institute of Certified Public Accountants attestation standards). It was limited in scope and confined to addressing our agreed-upon procedures as listed above and not designed to constitute an audit, examination or review of the School District's compliance with the subject matter.

The procedures were performed primarily during the months of June and July, 2020, and reflected various statutory developments and actions as of the end of July 2020.

The engagement was conducted on the basis that the School District acknowledges and understands that they have the responsibility for: (1) establishing and maintaining effective internal controls over the funds received; (2) evaluating and monitoring ongoing activities to help ensure compliance with laws and regulations; and (3) providing OMCA access to all information that is relevant to the engagement, and unrestricted access to persons from whom we determined it necessary to obtain attest evidence.

Agreed-Upon Procedure 1- Questionnaire: Consideration of All Possible Forms of COVID-19 Funding: Develop a questionnaire and utilize it to interview members of the Administration to ensure consideration of all possible forms of COVID-19 funding the School District may receive.

Findings: Based on our extensive conversations with auditors and financial managers at other school districts, local governments and private sector entities, we formulated questions and subsequently discussed them with applicable M-DCPS staff to ensure the District has considered all potential COVID-19 related funding. Although this is a fluid process, we found that to date, M-DCPS has thoroughly contemplated and sought to maximize its COVID-19 funding and reduce expenditures including the following:

- a. Coronavirus Aid, Relief, and Economic Security (CARES) Act – This is further detailed in Agreed-Upon Procedure 3. The components of Federal grant revenues that will flow to M-DCPS in FY 2020-21 will include Elementary and Secondary School Emergency Relief (ESSER) funds, Governor’s Emergency Education Relief (GEER) funds, and Child Care and Development Block Grant (CCDBG) funds.
- b. Federal Emergency Management Agency (FEMA) – We determined that the Administration established in March 2020, an accounting structure (Program 9964) to record all COVID-19 expenses incurred by the District. Using the data in this program, the District will seek reimbursement from FEMA for COVID-19 related expenditures above and beyond those funded by the CARES Act funds.
- c. Miami-Dade County – We discussed with the Administration the District’s ability to receive funds, goods and/or services through the County’s allotment of CARES Act funds which total \$474 million. We inspected documentation, including a draft grant agreement, evidencing substantial effort to partner/collaborate with the County for the provision of goods and services which will accrue to the benefit of M-DCPS students/parents/guardians. This includes the County providing nurses, infrared thermometers, contact tracing software, and expanded internet access throughout the county. As of August 12, 2020, the draft grant agreement is under review and has not yet been executed.
- d. Grants/donations from foundations/private sector entities – We inspected documentation evidencing the Administration’s communications with various foundations and corporate entities, and efforts to obtain COVID-19 related donations. As of August 12, 2020, most of the donations, which could include items such as facemasks, electronic devices and food items, have not been finalized.

- e. Renegotiation of vendor contracts – The District’s Procurement, Facilities and Risk Management functions provided extensive documentation evidencing a comprehensive program by the Administration to secure reductions in fees/prices from existing vendor contracts due to the COVID-19 pandemic. As of August 12, 2020, we inspected documentation evidencing that 43 suppliers were contacted and negotiated with, and 24 of them agreed to reductions ranging from 1% to 10%. Also, we inspected documentation evidencing negotiated reductions from contracted design professionals and construction managers.

- f. Flexibility in use of funds and deadlines – The Administration provided documentation evidencing M-DCPS advocacy, in some cases in collaboration with other school districts, for flexibility in the use and eligibility of funds. Successful results include the Florida Department of Education (FLDOE) indicating through Executive Order 2020-EO-06, dated July 6, 2020, that school boards will receive full FTE funding irrespective of actual Fall student enrollment. Additionally, pursuant to correspondence from the FLDOE, the District will have the ability for Voluntary Pre-Kindergarten education to be funded based on virtual instruction for a period of time.

Agreed-Upon Procedure 2 - Revenue And Expense Tracking Mechanisms And Accounting Structures: Identify and observe the revenue and expense tracking mechanisms and accounting structures for Federally funded and other programs implemented to address revenue shortfalls and/or increased expenditures caused by the COVID-19 pandemic.

Findings: The Administration established an accounting structure in March 2020 (Program 9964, General Fund) to track COVID-19 related expenditures. As of July 31, 2020, approximately \$11.8 million has been recorded in this account structure, comprising primarily overtime pay for food and nutrition, maintenance and custodial employees, cleaning/sanitizing equipment and supplies, and personal protective equipment. Also, \$15 million has been appropriated in the FY 2020-21 Budget in the event that all COVID-19 costs are not fully covered by the CARES Act, FEMA, or any future Federal stimulus funds.

We inspected correspondences and observed controls in place to ensure that all schools and locations will properly record all COVID-19 expenditures in said program. Those controls include the establishment of a COVID-19 expenditures work group, payroll controls to record incremental salaries/overtime/benefits (based on the existing process in place for hurricanes), inventory usage reports, and correspondences directing offices and locations on how to record salary and non-salary COVID-19 expenditures.

Additionally, we observed and inspected documentation evidencing that revenues and expenditures associated with the CARES Act will be treated and accounted for as multiple Federal grants in Special Revenue funds established by the District.

Agreed-Upon Procedure 3 - Expected CARES Act Funding Determinations: Although funds received and uses of funds for the Coronavirus Aid, Relief, and Economic Security (CARES) Act are not fully determined at this point, we will determine revenues expected to be received by the School District and compare with calculations performed by Management.

Findings: We read the CARES Act stimulus bill and ascertained the funds that will be distributed through it from the Federal government. We also inspected correspondence and documentation from the Florida Department of Education (FLDOE), including FY 2019-2020 Title I allocations and other FTE calculations. For the ESSER and GEER grants, we compared the amounts from our determinations to the budget presentation from Financial Services on July 29, 2020, and the ESSER and GEER FLDOE approved grants which were provided on August 4, 2020, and July 30, 2020, respectively. We found all three sources of documentation to be in agreement for both the ESSER and GEER grants, as further delineated in Tables 1 and 2 below. As of August 12, 2020, the CCDBG funds to be allocated to M-DCPS have not been fully determined.

Table 1 – It provides the nationwide amounts of the CARES Act by fund type. The GEER and ESSER funds amounted to \$2.9 billion and \$13.2 billion nationwide, respectively, to be further distributed to States and Local Governments.

Table 1

CARES Act \$2 Trillion	
	Nationwide Amounts
Elementary and Secondary School Emergency Fund (ESSER)	\$13,229,265,000
Governor’s Emergency Education Relief Fund (GEER)	2,953,230,000
Higher Education Emergency Relief Fund	13,952,505,000
Education (Other)	615,000,000
State and Local Governments	150,000,000,000
Other – Response Effort (State and Local Government)	157,681,256,000
Administration for Children and Families - Child Care and Development Grant (CCDBG) - Child Care Fund	3,500,000,000
Sub Total	\$341,931,256,000
Public Health Services	170,929,200,000
Public Health Services - Child Nutrition programs	8,800,000,000
Small Businesses	377,000,000,000
Large Businesses	500,000,000,000
Individual	603,000,000,000
Total CARES Act	\$2,001,660,456,000

Table 2 – It provides a breakdown by fund type to the lower levels of government. Florida’s share of the ESSER Fund amounts to \$770,247,851, with \$77,024,785 reserved by the State and \$693,223,066 distributed to Local Education Agencies (LEAs).

Of the \$693,223,066, the School District is to receive an estimated \$119,240,142 from ESSER funds. Based on the \$119,240,142 coming from the State, we calculated the \$21,645,175 and the \$14,143,364 amounts allocated to Charter Schools and Private Schools, respectively, with the remaining balance of \$83,451,603 to the District.

From the \$173,585,880 GEER Funds allocated to the State, Florida has allocated \$64,000,000 to the Summer Recovery Program, of which the School District is estimated to receive \$11,008,533.

Table 2

Elementary and Secondary School Emergency Fund (ESSER)	
Nationwide Fund	\$13,229,265,000
Florida Allocation	\$770,247,851
State Reserve (10%)	\$77,024,785
Distribution to Local Educational Agencies (90%)	\$693,223,066
M-DCPS Allocation (100%)	\$119,240,142
M-DCPS (70%)	\$83,451,603¹
Charter Schools (18%)	\$21,645,175
Private Schools (12%)	\$14,143,364
Governor’s Emergency Education Relief Fund (GEER)	
Nationwide Fund	\$2,953,230,000
Florida Allocation	\$173,585,880
GEER Fund – Summer Recovery Program	
Summer Recovery Program	\$64,000,000
M-DCPS Allocation (17.2%)	\$11,008,533
Child Care and Development Grant (CCDBG) - Child Care Fund	
Nationwide Fund	\$3,500,000,000
Florida Allocation	\$223,605,188

¹ The charter school and private school allocations were calculated in accordance with the grant requirements and based on unweighted FTE of 71,086 and 46,449, for charter and private schools, respectively, and a per FTE net student allocation of \$289.27 (after a 5% administrative cost).

Agreed-Upon Procedure 4 - Eligibility of Charter Schools for CARES Act Funding:
Research eligibility of receipt of funds from the CARES Act applicable to 501(c)(3) public Charter Schools and identify associated oversight risks.

Findings: Charter schools and private schools nationwide that meet certain criteria qualify for receipt of funds and services under multiple sections of the CARES Act. These sections include the Elementary and Secondary School Emergency Relief (ESSER) fund and the Governor’s Emergency Education Relief (GEER) fund, under Sections 18002 and 18003 of the CARES Act, and the Paycheck Protection Program (PPP)², Section 1102 of the Act.

The determination as to which K-12 entities (i.e., School District, Charter Schools and Private Schools) receive which CARES Act funds is governed by the Federal Act itself and the Federal and State level administrations; the local school district is not part of that determination.

The receipt of CARES Act funds by charter schools under the sponsorship of Miami-Dade County Public Schools has potential impacts to those schools in both FY 2019-20 and FY 2020-21.

Primarily, those funds received through ESSER or GEER funds, will be treated as Federal financial assistance subject to Title 2 U.S. Code of Federal Regulations, Part 200, which requires those entities receiving a certain amount of Federally derived funds (currently \$750,000 annually) to undergo a Federal Single Audit. Receipt of these funds by M-DCPS sponsored charter schools will likely increase the number of charter schools required to contract an external audit firm to perform the Single Audit.

Through our discussions with the Assistant Superintendent of the Office of Charter School Compliance and Support, presentations were made to charter schools operating in Miami-Dade County alerting them that receipt of said funds may require them to contract for a Single Audit.


² Charter and private schools apply for and receive PPP funds independent of the School Board, through the Small Business Administration and the U.S. Department of Treasury. M-DCPS has no involvement with the application and granting of PPP funds.

APPENDIX

MEMORANDUM

September 2, 2020

TO: Ms. Maria T. Gonzalez, Chief Auditor
Office to Management and Compliance Audits

FROM: 
Jaime G. Torrens, Chief of Staff
Office of the Superintendent

**SUBJECT: MANAGEMENT'S RESPONSE TO THE "DRAFT" REVISED REPORT-
AGREED-UPON PROCEDURES ASSOCIATED WITH CORONAVIRUS
PANDEMIC FUNDING AND EXPENDITURES**

Staff has reviewed the "draft" revised report related to Agreed-upon Procedures Associated with Coronavirus Pandemic Funding Expenditures. Upon review of the audit "findings" cited in the report, Management agrees with the observations outlined in the report.

Finding #1 indicated that the District has thoroughly contemplated and sought to maximize COVID-19 related funding. Management concurs with the observation and will continue to make every effort to identify and seek supplemental funding and partnerships to support increased operational expenses and will continue its advocacy efforts both at the state and federal levels to address the current health crisis.

Finding #2 stated that revenue and expenditure tracking mechanisms and accounting structures for federally funded and other programs had been observed. Management will continue to ensure that the various revenues and associated expenditures are tracked separately ensuring accountability with each funding source.

Finding #3 indicated that the calculations performed by Management and the revenues expected to be received are comparable. While the full amount of CARES Act funds to the District is yet unknown, staff is very assertive in ensuring that Miami-Dade County Public Schools receives funding that it is entitled to receive.

Finding #4 correctly stated charter schools and private schools that meet certain criteria qualify for receipt of funds and services under the CARES Act. Management concurs that this may result in an increase in the number of charter schools that may be required to contract an external audit firm to perform a Single Audit and has provided guidance to the charter schools of this fact.

Additionally, as it relates to private schools, it should be noted that several states have filed suit against the United States Department of Education (USDOE) on its guidance on non-public schools' eligibility for CARES Act funding. On Friday, August 21, 2020, a federal judge in Seattle, Washington, issued an order in the case of *State of Washington*

v. Devos immediately blocking the enforcement of a USDOE rule that would have required states to distribute certain federal funds approved by Congress in the CARES Act to private schools on a per student "enrollment basis" rather than on the basis of the number of students living in poverty. Subsequently, on August 26, 2020, the US Department of Education sought clarification on whether the injunction issued by the Court would apply nationally. A response by the Court on this matter is expected by the end of this week.

Management welcomes this type of review as it ensures that the District exercises due diligence in carrying out its duties. If you have any questions or require additional information, please contact me at 305-218-2705.

JGT:ajo
M003

cc: Mr. Alberto M. Carvalho
Ms. Valtena G. Brown
Ms. Maria Izquierdo
Ms. Iraida R. Mendez-Cartaya
Mr. Carl Nicoleau
Mr. Raul F. Perez
Mr. Ron Y. Steiger

Anti-Discrimination Policy

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)
Executive Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132
Phone: (305) 995-1580 TDD: (305) 995-2400
Email: crc@dadeschools.net Website: <http://crc.dadeschools.net>

Rev: 08/2017



Miami-Dade County Public Schools

Agreed-Upon Procedures Associated with Coronavirus Pandemic Funding and Expenditures

September 2020

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