

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

Single Audit Reports in  
Accordance With the Uniform Guidance  
Fiscal Year Ended June 30, 2020

## Contents

---

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1-2
Independent Auditor's 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	3-4
<hr/>	
Schedule of Expenditures of Federal Awards	5-7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9-10
Summary Schedule of Prior Audit Findings	11-12
<hr/>	



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, 2020, 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 23, 2020.

**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) as a basis for designing 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 financial statement. 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 23, 2020



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 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, 2020. 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, 2020.

### **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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2020, 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 23, 2020, 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  
January 21, 2021, except for the Schedule of Expenditures of Federal Awards  
which the date is November 23, 2020

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Amount of Expenditures
<b>Clustered Programs</b>				
<b>United States Department of Agriculture:</b>				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	19002, 20002	\$ -	\$ 17,270,406
National School Lunch Program	10.555	19001, 19003, 20001, 20003	-	70,933,956
Summer Food Service Program for Children	10.559	19006, 19007, 20006, 20007	-	17,848,800
<b>Total Child Nutrition Cluster</b>			-	106,053,162
<b>Subtotal United States Department of Agriculture</b>			-	106,053,162
<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	20,427	20,427
<b>Total Highway Planning and Construction Cluster</b>			20,427	20,427
<b>Subtotal United States Department of Transportation</b>			20,427	20,427
<b>United States Department of Education:</b>				
Direct:				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007	Not applicable	-	119,557
Federal Pell Grant Program	84.063	Not applicable	-	4,925,387
<b>Total Student Financial Assistance Cluster</b>			-	5,044,944
Research and Development Cluster:				
School Safety National Activities	84.184	Not applicable	-	349,374
<b>Total Research and Development Cluster</b>			-	349,374
Indirect:				
Special Education Cluster:				
Special Education Grants to States:				
Florida Department of Education	84.027	262, 263	445,038	84,993,678
Northeast Florida Educational Consortium	84.027	None	-	7,989
<b>Total Special Education Grants to States</b>			445,038	85,001,667
Florida Department of Education:				
Special Education Preschool Grants	84.173	267	-	1,194,272
<b>Total Special Education Cluster</b>			445,038	86,195,939
Research and Development Cluster:				
New Teacher Center:				
Education Innovation and Research	84.411	None	-	113,662
<b>Total Research and Development Cluster</b>			-	113,662
<b>Subtotal United States Department of Education</b>			445,038	91,703,919
<b>United States Department of Health and Human Services:</b>				
Indirect:				
Temporary Assistance for Needy Families (TANF) Cluster:				
South Florida Workforce Investment Board	93.558	WSYSSPPY182100, WSCTVAPY180900, WSCTVAPY182800, WSCTVAPY190900	-	1,731,224
<b>Total TANF Cluster</b>			-	1,731,224
Head Start Cluster:				
Miami Dade Board of County Commissioners:				
Head Start	93.600	None	-	14,794,876
<b>Total Head Start Cluster</b>			-	14,794,876
<b>Subtotal United States Department of Health and Human Services</b>			-	16,526,100
<b>Subtotal Clustered</b>			465,465	214,303,608

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Amount of Expenditures
<b>Not Clustered Programs</b>				
<b>United States Department of Agriculture:</b>				
Indirect:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	I-1591	\$ -	\$ 17,064
Child and Adult Care Food Program	10.558	I-1592	-	21,892
Child and Adult Care Food Program	10.558	I-790	-	3,977
Child and Adult Care Food Program	10.558	A-4091	-	12,009,369
Child and Adult Care Food Program	10.558	S-5415	-	200,967
Florida Department of Agriculture and Consumer Services:				
Healthier US School Challenge: Smarter Lunchrooms	10.543	None	-	9,500
Fresh Fruit and Vegetable Program	10.582	19004, 20004	-	338,470
<b>Subtotal United States Department of Agriculture</b>			-	12,601,239
<b>United States Department of Justice:</b>				
Direct:				
STOP School Violence	16.839	Not applicable	-	47,372
<b>Subtotal United States Department of Justice</b>			-	47,372
<b>National Endowment for the Arts:</b>				
Direct:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	Not applicable	-	17,632
<b>Subtotal National Endowment for the Arts</b>			-	17,632
<b>United States Department of Education:</b>				
Direct:				
Impact Aid	84.041	Not applicable	-	55,710
Career and Technical Education – National Programs	84.051	Not applicable	-	157,743
Magnet Schools Assistance	84.165	Not applicable	-	2,306,265
Education Stabilization Fund				
CARES ACT	84.425E	Not applicable	-	100,800
<b>Total Direct</b>			-	2,620,518
Indirect:				
Florida Department of Education:				
Adult Education – Basic Grants to States	84.002	191, 193	-	4,914,008
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	22,600,238	131,765,897
Migrant Education State Grant Program	84.011	217	-	1,238,016
Career and Technical Education – Basic Grants to States	84.048	161	-	4,997,229
Education for Homeless Children and Youth	84.196	127	-	146,019
Charter Schools	84.282	298	2,780,667	2,799,358
Twenty-First Century Community Learning Centers	84.287	244	427,213	2,936,635
English Language Acquisition State Grants	84.365	102	147,319	8,002,626
Supporting Effective Instruction State Grants	84.367	224	300	12,946,807
Student Support and Academic Enrichment Program	84.424	241	1,192,731	10,089,039
Education Stabilization Fund			-	-
CARES ACT – GEER	84.425C	123	-	75,213
Disaster Recovery Assistance for Education:				
Immediate Aid to Restart School Operations	84.938		-	-
Assistance for Homeless Children and Youth	84.938A	105	321,257	14,606,438
Temporary Emergency Impact Aid for Displaced Students	84.938B	107	-	294,154
	84.938C	106	-	62,268
<b>Total Disaster Recovery Assistance for Education</b>	84.938	-	321,257	14,962,860
Florida International University:				
Twenty-First Century Community Learning Centers	84.287	None	-	4,014,904
University of Miami:				
Supporting Effective Educator Development Program	84.423	U423A170078	-	169,823
New Teacher Center:				
Supporting Effective Educator Development Program	84.423	U423A180077	-	511,637
<b>Total Indirect</b>			27,469,725	199,570,071
<b>Subtotal United States Department of Education</b>			27,469,725	202,190,589

(Continued)



The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Amount of Expenditures
<b>Not Clustered Programs (Continued):</b>				
<b>United States Department of Health and Human Services:</b>				
Direct:				
Youth @ Work-Talking Safety	93. Unknown	Not applicable	\$ -	\$ 2,200
<b>Total Direct</b>			<u>-</u>	<u>2,200</u>
Indirect:				
Florida Department of Children and Families:				
Refugee and Entrant Assistance – State/Replacement Designee Administered Programs	93.566	XK056	-	1,535,269
Florida Developmental Disabilities Council, Incorporated:				
Developmental Disabilities Basic Support and Advocacy Grants	93.630	1016TRS18D, 1026TRS19E	-	132,167
<b>Total Indirect</b>			<u>-</u>	<u>1,667,436</u>
<b>Subtotal United States Department of Health and Human Services</b>			<u>-</u>	<u>1,669,636</u>
<b>United States Department of Homeland Security:</b>				
Direct:				
Citizenship Education and Training	97.010	Not applicable	-	101,526
Indirect:				
Florida Division of Emergency Management:				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	None	-	837,430
<b>Subtotal United States Department of Homeland Security</b>			<u>-</u>	<u>938,956</u>
<b>United States Department of Defense:</b>				
Direct:				
Army Junior Reserve Officers Training Corps	12.Unknown	Not applicable	-	1,870,591
<b>Subtotal United States Department of Defense</b>			<u>-</u>	<u>1,870,591</u>
<b>Subtotal Not Clustered</b>			<u>27,469,725</u>	<u>219,336,015</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 27,935,190</u>	<u>\$ 433,639,623</u>

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

**Fiscal Year Ended June 30, 2020**

---

**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, 2020. 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. 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 \$9,450,792 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of the donation.

The Twenty-First Century Community Learning Centers (CFDA 84.287) program includes \$4,014,904 which represents Federal in-kind support received through Florida International University's *After-School All Stars Program*.

**Note 5. Research and Development Cluster**

The total expenditures for the research and development cluster follows:

Program Title	Catalog of Federal Domestic Assistance Number	Amount of Expenditures
School Safety National Activities	84.184	\$ 349,374
New Teacher Center	84.411	113,662
<b>Total Research and Development Cluster</b>		<b>\$ 463,036</b>

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

**Fiscal Year Ended June 30, 2020**

---

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

**Financial Statements**

Type of auditor's report issued on whether financial statements audited were Unmodified

Internal Controls 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**

Internal control over major federal programs:

- Material weakness(es) identified?        Yes     X     No
- Significant deficiency(ies) identified?        Yes     X     None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        Yes     X     No

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
84.002	Adult Education – Basic Grants to States
84.027, 84.173	Special Education Cluster
84.367	Supporting Effective Instruction State Grants
84.938A, 84.938B, 84.938C	Disaster Recovery Assistance for Education

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

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

(Continued)

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

**Fiscal Year Ended June 30, 2020**

---

**Section II. Financial Statements Findings**

No matters to report.

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

No matters to report.

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

**Fiscal Year Ended June 30, 2020**

---

**Section I. Financial Statement Findings**

**Finding Number AM 2019-001**

**Condition:** Pursuant to guidance from the FDOE, the District was responsible for reporting 121, 122 and 126 charter schools as DPCUs on the District's financial statements for the 2016-17, 2017-18 and 2018-19 fiscal years, respectively. Although the District appropriately reported the charter schools as DPCUs on the AFRs presented for audit for the 2016-17, 2017-18 and 2018-19 fiscal years, the District did not report the charter schools as DPCUs on the District's Comprehensive Annual Financial Reports (CAFRs) for those fiscal years.

**Corrective action plan:** Management continues to disagree with the finding, as in previous year finding 2016-001, Report No. 2017-194. The District has again reviewed the Governmental Accounting Standards Board (GASB) pronouncements, GASB Statements No. 14, 39, and GASB Statement No. 61 The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34, the GASB Codification of Governmental Accounting and Financial Reporting Standards, as well as consulted with the District's independent auditors and still holds the position that the GASB literature as well as the independent auditor's opinion supports the District's conclusion that the charter schools are not deemed to be component units, as defined therein, and therefore should be excluded from the audited financial statements, The Comprehensive Annual Financial Report. The District has been consistent in the application of GASB Statement No. 61 since its adoption for the fiscal year ended June 30, 2013. The District has received unmodified opinions from our independent auditors since the first year of implementation June 30, 2013 through the most current audit for the fiscal year ended June 30, 2019.

The District intends to continue complying with the Florida Department of Education's requirement to report the charter schools as part of the District's unaudited Annual Financial Report (AFR).

**Corrective action plan 2020:** No change in management's position as stated above.

**Current status:** Comment has been addressed as described above.

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

**Fiscal Year Ended June 30, 2020**

---

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

**Finding Number 2019-001**

**Grantor:** U.S. Department of Education

**CFDA:** 84.938C

**Program Title:** Hurricane Education Recovery –Temporary Emergency Impact Aid for Displaced Students (Emergency Impact Aid)

**Compliance requirement:** Special Tests and Provisions – Documentation of Enrollment Status

**Current status:** Corrected

**Finding Number 2018-001**

**Grantor:** U.S. Department of Education

**CFDA:** 84.007/84.063

**Program Title:** Students Financial Assistance Cluster

**Compliance requirement:** Special Tests and Provisions – Enrollment Reporting

**Current status:** Corrected

**Finding Number 2018-002**

**Grantor:** U.S. Department of Education

**CFDA:** 84.007/84.063

**Program Title:** Students Financial Assistance Cluster

**Compliance requirement:** Special Tests and Provisions – Return of Title IV Funds

**Current status:** Corrected