

The School Board of Miami-Dade County, Florida

Single Audit Reports in Accordance With OMB Circular A-133
Year Ended June 30, 2012

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**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
*Government Auditing Standards***

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, 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, 2012, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated November 16, 2012. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the discretely presented component units, as described in our report on the School Board's basic financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of the School Board is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's basic financial statements are free of 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*.

We noted certain matters that we reported to management of the School Board in a separate letter dated November 16, 2012.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of management of the School Board, the Chairperson and Members of the School Board of Miami Dade County, Florida and the Chairperson and Members of the School Board Audit and Budget Advisory Committee, the Auditor General of the State of Florida, federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

McGladrey LLP

Miami, Florida
November 16, 2012



**Independent Auditor's Report
on Compliance With Requirements That Could Have a Direct
and Material Effect on Each Major Program
and on Internal Control Over Compliance in Accordance
with OMB Circular A-133**

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

Compliance

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) 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, 2012. 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*. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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. Our audit does not provide a legal determination of the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item CF 2012-01.

Internal Control Over Compliance

Management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the School Board, as of and for the year ended June 30, 2012 and have issued our report thereon dated November 16, 2012. Our audit report was modified to make reference to the report of other auditors with respect to the discretely presented component units. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the School Board's 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The School Board's response to the finding identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. We did not audit the School Board's response and, accordingly, we express no opinion on the response.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of management of the School Board, the Chairperson and Members of the School Board of Miami Dade County, Florida and the Chairperson and Members of the School Board Audit and Budget Advisory Committee, the Auditor General of the State of Florida, federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

McGladrey LLP

Miami, Florida
January 16, 2013, except for the Schedule of Expenditures of Federal Awards
which is dated November 16, 2012

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Entity Program Title	CFDA Number	Pass-through Grantor Number	Expenditures
United States Department of Agriculture:			
Indirect Programs:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			\$ 6,580,094
Food Donation	10.555	None	
Florida Department of Education:			
School Breakfast Program	10.553	321	21,012,341
National School Lunch Program	10.555	300	87,497,560
After School Snack Program	10.555	None	1,878,889
			<u>89,376,449</u>
Summer Food Service Program for Children	10.559	323-325	838,181
Total Child Nutrition Cluster			<u>117,807,065</u>
Florida Department of Education:			
NSLP Equipment Assistance	10.579	371	84,805
Fresh Fruit and Vegetables Program	10.582	None	1,477,856
			<u>1,562,661</u>
Florida Department of Health:			
Child and Adult Care Food Program	10.558	I1591	57,854
Child and Adult Care Food Program	10.558	I1592	51,110
Child and Adult Care Food Program	10.558	I1790	15,068
			<u>124,032</u>
Total United States Department of Agriculture			<u>119,493,758</u>
United States Department of Commerce:			
Direct:			
ARRA – Broadband Technology Opportunities Program (BTOP)	11.557	None	1,458,238
Total United States Department of Commerce			<u>1,458,238</u>
United States Department of Justice:			
Direct:			
Public Safety Partnership and Community Policing Grant COPS Technology Program	16.710	None	29,196
Indirect:			
Edward Byrne Memorial Formula Grant Program Gang Abatement	16.579	None	54,996
Total United States Department of Justice			<u>84,192</u>

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

Federal Grantor/Pass-Through Entity Program Title	CFDA Number	Pass-through Grantor Number	Expenditures
United States Department of Transportation:			
Direct:			
Highway Training and Education			
Garrett A. Morgan Technology and Transportation Education Program	20.215	DTFH61-11-G-00005	\$ 38,270
Total United States Department of Transportation			38,270
National Aeronautics and Space Administration			
Indirect:			
Science, Engineering, Mathematics & Aerospace Agency Aerospace Academy	43. Unknown	NAS-0213-MDC	1,461
Total National Aeronautics and Space Administration			1,461
National Endowment for the Arts			
Direct:			
Promotion of the Arts-Grants to Organizations and Individuals			
Cultural Passport	45.024	11-3100-7239	14,126
Total National Endowment for the Arts			14,126
National Science Foundation			
Indirect:			
University of Miami			
Promoting Science Amount English Language Learners	47.076	None	51,950
Total National Science Foundation			51,950
United States Department of Education			
Direct:			
Student Financial Aid Cluster			
Federal Supplemental Education Opportunity Grants	84.007	None	49,200
Federal Pell Grant Program	84.063	None	6,496,353
Total Student Financial Aid Cluster			6,545,553
Impact Aid	84.041	None	17,414
Magnet Schools Assistance	84.165	None	435,553
Fund for the Improvement of Education	84.215	None	2,964,980
Transition to Teaching Program	84.350	None	17,526
Arts in Education	84.351	None	491,560
Voluntary Public School Choice – I Choose II	84.361	None	1,951,207
School Leadership	84.363	None	575,265
Teacher Incentive Program – Project Rise	84.374	None	3,433,673
Teacher Incentive Fund	84.385	None	475,968
ARRA – State Fiscal Stabilization Fund-Investing in Innovation (13)	84.396	None	1,282,962
Total Direct			18,191,661

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

Federal Grantor/Pass-Through Entity Program Title	CFDA Number	Pass-through Grantor Number	Expenditures
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education – Grants to States	84.027	262, 263	\$ 73,944,294
Special Education – Preschool Grants	84.173	266, 267	1,396,737
ARRA – Special Education Grants to States, Recovery Act	84.391	263	2,518,534
ARRA – Special Education – Preschool Grants, Recovery Act	84.392	267	152,920
Total Special Education Cluster			78,012,485
Title I, Part A Cluster:			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212, 217, 223, 226, 228	111,651,563
ARRA – Title I Grants to Local Educational Agencies, Recovery Act	84.389	212, 223	8,096,727
Total Title I Part A Cluster			119,748,290
School Improvement Grants, Recovery Act Cluster:			
Florida Department of Education:			
School Improvement Grants	84.377	126	8,541,740
ARRA – Title I School Improvement Fund, Recovery Act	84.388	126	15,176,066
Total School Improvement Grants, Recovery Act			23,717,806
Education of Homeless Children and Youth Cluster:			
Florida Department of Education:			
Education for Homeless Children and Youth	84.196	127	127,870
Total Education of Homeless Children and Youth Cluster			127,870
Education Technology State Grants Cluster:			
Florida Department of Education:			
Education Technology State Grants	84.318	122	89,375
ARRA – Education Technology State Grants, Recovery Act	84.386	121	55,178
Total Education Technology State Grants Cluster			144,553
State Fiscal Stabilization Fund Cluster:			
Florida Department of Education:			
ARRA – Race to the Top Incentive Grants, Recovery Act	84.395	RL1, RA2, RS1, RS6	23,249,795
Total State Fiscal Stabilization Fund Cluster			23,249,795

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

Federal Grantor/Pass-Through Entity Program Title	CFDA Number	Pass-through Grantor Number	Expenditures
Florida Department of Education			
Adult Education – State Grant Program	84.002	191, 193	\$ 7,627,686
Migrant Education – State Grant Program	84.011	211, 217	1,046,083
Career and Technical Education – Basic Grants to States	84.048	161	5,274,980
Safe and Drug-Free School and Communities – State Grants	84.186	103	4,380
Even Start – State Education Agencies	84.213	219	97,850
Fund for the Improvement of Education	84.215	215	297,905
Charter Schools	84.282	298	2,518,712
21st Century Community Learning Centers	84.287	244	1,784,289
English Language Acquisition Grants	84.365	102	14,037,754
Improving Teacher Quality State Grants	84.367	224	28,697,503
Ed Jobs Fund	84.410	541	1,076,776
Center for Civic Education:			
Civic Education – We the People and the Cooperative Education Exchange Program			6,554
Total Indirect			<u>307,471,271</u>
Total United States Department of Education			<u>325,662,932</u>
United States Department of Health and Human Services:			
Direct:			
Substance Abuse and Mental Health Services Administration			
Projects of Regional and National Significance	93.243	U79 SP13249-01	496
Programs to Prevent the Spread of HIV & Other Important Health Problems	93.938	5U87DP001198-03	356,692
Total Direct			<u>357,188</u>
Indirect:			
Florida Department of Children & Families			
Refugee and Entrant Assistance – State Administered Programs	93.566	LK904, XK011, XK016	3,651,451
Miami-Dade County Health Department			
Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	93.724	DEU-97	1,684,340
The University of South Florida			
The Children's Health Insurance Program	93.767	6414-1072-00-H	21,077
Total Indirect			<u>5,356,868</u>
Total United States Department of Health and Human Services			<u>5,714,056</u>

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

Federal Grantor/Pass-Through Entity Program Title	CFDA Number	Pass-through Grantor Number	Expenditures
Corporation for National and Community Service:			
Indirect:			
Florida Department of Education			
Learn and Serve America – School and Community Based Programs	94.004	234	\$ 10,004
Total Corporation for National and Community Service			<u>10,004</u>
United States Department of Homeland Security			
Direct:			
Citizenship Education and Training Citizen Integration	97.010	None	119,333
Indirect:			
Division of Emergency Management			
Homeland Security Grant Program	97.067	06-WL-&K-11-23-00-736	54,758
Total United States Department of Homeland Security			<u>174,091</u>
United States Department of Defense:			
Direct:			
Army Junior Reserve Officers Training Corps	12.Unknown	None	2,181,778
Total United States Department of Defense			<u>2,181,778</u>
Total Expenditures of Federal Awards			<u>\$ 454,884,856</u>

See Notes to Schedule of Expenditures of Federal Awards.

The School Board of Miami-Dade County, Florida

Notes to Schedule of Expenditure of Federal Awards

1. General

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, 2012. 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 of Expenditures of Federal Awards.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The information in the Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 assets or cash flows 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.

3. Subrecipient Awards

Of the federal awards presented in the Schedule, the School Board provided the following amounts to subrecipients:

Name of Program/Projects	CFDA Number	Amount Provided to Subrecipient
Federal:		
Title I Grants to Local Educational Agencies	84.010	\$ 3,159,650
Charter Schools	84.282	2,480,682
ARRA – Race to the Top Incentive Grants, Recovery Act	84.395	875,000
English Language Acquisition Grants	84.365	74,768
Voluntary Public School Choice – I Choose II	84.361	11,876
Total Federal Awards		\$ 6,601,976

The School Board of Miami-Dade County, Florida

Schedule of Findings and Questioned Costs

Section I – Summary of Independent Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes X No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major program:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes X None reported

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

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? X Yes No

Identification of major programs:

<u>Federal CFDA No</u>	<u>Name of Federal Program or Cluster</u>
84.010, 84.389	United States Department of Education Title I, Part A Cluster
84.027, 84.173, 84.391, 84.392	United States Department of Education Special Education Cluster
84.395	United States Department of Education State Fiscal Stabilization Fund Cluster
84.377, 84.388	United States Department of Education School Improvement Grants, Recovery Act Cluster
84.007, 84.063	United States Department of Education Student Financial Aid Cluster
84.396	United States Department of Education ARRA – State Fiscal Stabilization Fund-Investing in Innovation (I3) Grant

Dollar threshold used to distinguish between type A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee? Yes X No

The School Board of Miami-Dade County, Florida

Schedule of Findings and Questioned Costs (Continued)

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

A. Internal Control over Compliance

None reported.

Schedule of Findings and Questioned Costs (Continued)

B. Compliance

CF 2012-01 Equipment and Real Property Management

**United States Department of Education – Passed through Florida Department of Education:
Title I, Part A Cluster – (CFDA Nos. 84.010, 84.389)**

**United States Department of Education – Passed through Florida Department of Education:
State Fiscal Stabilization Fund Cluster – (CFDA No. 84.395)**

Criteria: In accordance to Title 34 CFR 80.32, an appropriate system must be in place to manage and safeguard equipment acquired with federal funds. Equipment records shall be maintained and a physical inventory of equipment shall be taken at least once every two years and reconciled to the asset records. In addition, property records must include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and ultimate disposition data including the date of disposal and sale price of the property.

Condition:

Title I, Part A Cluster – (CFDA No. 84.010, 84.389)

Of the four locations selected for testing, we noted one had not conducted an equipment inventory count in the last two years. Additionally, three out of four items acquired as capitalized equipment and selected for testing were not properly tagged for tracking on an ongoing basis.

State Fiscal Stabilization Fund Cluster – (CFDA No. 84.395)

Of the three locations selected for testing, we noted one had not conducted an equipment inventory count in the last two years. Additionally, two out of three items acquired as capitalized equipment and selected for testing were not properly tagged for tracking on an ongoing basis.

Questioned costs: Undeterminable.

Context: See "Condition" above.

Effect: Failure to properly manage and account for property and equipment acquired with federal funds may result in management not being able to properly track and account for the assets. This could result in improper disposition and misappropriation of an item acquired with federal funds.

Cause: Delay in the tagging and performance of annual inventory counts on property and equipment.

Schedule of Findings and Questioned Costs (Continued)

Recommendation: We recommend that management evaluate the staffing levels necessary to accommodate for a more timely effort of tagging and inventory of all property and equipment acquired with federal funds.

Views of Responsible Officials and Planned Corrective Action: Management concurs with the recommendation. The District will fund a part-time position to conduct property audits of items purchased with Federal Grant funds. Management has been and will continue to actively monitor the items to be tagged. Additionally, Management currently maintains a detailed log that includes description, location and cost of all items pending to be tagged.

The School Board of Miami-Dade County, Florida

Summary Schedule of Prior Year Audit Findings

I – Financial Statement Findings

No material weaknesses or significant deficiencies reported.

II – Federal Awards Findings and Questioned Costs

Finding #	Finding Title / Condition	Prior Status	Prior Explanation	Updated Status	Updated Explanation
2011-01 Reporting	Of the three months selected out of twelve monthly reports for testing of expenditure reporting, we noted that one of the three, the June 2011 report was not submitted until August 19, 2011 which is beyond the reporting due date of July 20, 2011 per the award notification letter.	Not Corrected	On a monthly basis the District reports expenditures for approximately 300 programs that represent over \$660 million in annual expenditures for federally funded programs. The omission of the interim expenditure report for one program was purely an oversight.	Corrected	As previously responded, the omission of the interim expenditure report for one program was purely an oversight.
2010-06 Program Administration	Controls over food service inventories and program operations could be enhanced.	Partially Implemented	Implementation of the PRIORITY System has taken place. Cafeteria managers continue to record purchased food received, menu production records and food ordering in the PRIORITY system. The Department of Food and Nutrition continue to work with the Office of Information Technology in reviewing the PRIORITY system data collection and have made appropriate adjustments of the system, as required. Food and Nutrition Management will utilize data from the PRIORITY system in conjunction with additional key performance indicators to enhance controls over food service inventories and program operations.	Corrected	The PRIORITY System is fully implemented in all school site food service programs. Food service managers complete daily record keeping as required in the on-line system, and Food and Nutrition administrators monitor completion and record keeping in the PRIORITY System.