

The School Board of Miami-Dade County, Florida

Single Audit Reports in
Accordance With the Uniform Guidance
Year Ended June 30, 2023

Contents

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RSM US LLP

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

Independent Auditor's Report

To the Honorable Chairperson and Board 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 (*Government Auditing Standards*), 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, 2023, 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 29, 2023. Our report includes an emphasis of matter paragraph for the adoption of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 2022.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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 statements. 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 29, 2023



RSM US LLP

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on 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 identified as subject to audit in the 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, 2023, 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.

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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the School Board's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The School Board's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Board's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The School Board's response was not subjected to the other 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 the 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, 2023, 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 29, 2023, which contained unmodified opinions on those financial statements. 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 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 basic 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

March 14, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is November 29, 2023

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Sub-Recipients
United States Department of Agriculture				
Direct:				
Farm to School Grant Program	10.575	N/A	\$ 6,953	\$ -
Indirect:				
Child Nutrition Cluster				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	22002, 23002	25,138,966	-
National School Lunch Program	10.555	22001, 22003, 23001, 23003	132,005,887	-
Supply Chain Assistance (SCA) Funding	10.555	22.020	12,449,674	-
Summer Food Service Program for Children	10.559	22006, 22007, 23006, 23007	3,429,017	-
Fresh Fruit and Vegetable Program	10.582	22004, 23004	479,526	-
Total Child Nutrition Cluster			173,503,070	-
Florida Department of Health:				
Child and Adult Care Food Program	10.558	I-1591	27,115	-
Child and Adult Care Food Program	10.558	I-1592	15,898	-
Child and Adult Care Food Program	10.558	I-790	6,287	-
Child and Adult Care Food Program	10.558	A-4091	19,993,527	-
Child and Adult Care Food Program	10.558	S-5415	277,032	-
			20,319,859	-
Total United States Department of Agriculture			193,829,882	-
United States Department of Defense				
Direct:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	2,010,971	-
Total United States Department of Defense			2,010,971	-
United States Department of Housing and Urban Development				
Indirect:				
Boys & Girls Club Miami Dade, Inc.	14.251	None	135,000	-
Total United States Department of Housing and Urban Development			135,000	-
United States Department of Justice				
Direct:				
Public Safety Partnership and Community Policing Grants	16.710	N/A	146,013	-
STOP School Violence	16.839	N/A	60,451	-
			206,464	-
Indirect:				
University of Michigan:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	5500014205	18,000	-
Total United States Department of Justice			224,464	-
United States Department of Labor				
Indirect:				
Florida International University:				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	None	114,105	-
Florida Association for Career and Technical Education:				
Apprenticeship USA Grants	17.285	None	18,756	18,756
Total United States Department of Labor			132,861	18,756
United States Department of Transportation				
Indirect:				
University of Miami:				
Highway Planning and Construction	20.205	OS00000844	5,658	-
Total United States Department of Transportation			5,658	-
United States Department of the Treasury				
Indirect:				
Florida Department of State:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	23SAA900160	1,935	-
Total United States Department of the Treasury			1,935	-

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Sub-Recipients
United States Federal Communications Commission				
Direct:				
Emergency Connectivity Fund Program	32.009	N/A	\$ 2,369,087	\$ -
Total United States Federal Communications Commission			2,369,087	-
National Endowment for the Arts				
Direct:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	N/A	19,988	-
Total National Endowment of the Arts			19,988	-
United States Department of Education:				
Direct:				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	193,473	-
Federal Pell Grant Program	84.063	N/A	5,079,937	-
Total Student Financial Assistance Cluster			5,273,410	-
Research and Development Cluster:				
Education, Innovation and Research	84.411	N/A	1,302,141	-
Total Research and Development Cluster			1,302,141	-
Impact Aid	84.041	N/A	91,737	-
Career and Technical Education -- National Programs	84.051	N/A	108,970	-
Magnet Schools Assistance	84.165	N/A	5,825,327	-
Teacher and School Leader Incentive Grants	84.374	N/A	6,467,963	-
Total Direct			19,069,548	-
Indirect:				
Special Education Cluster				
Florida Department of Education:				
Special Education Grants to States	84.027	262, 263	79,936,036	360,000
COVID-19 Special Education Grants to States	84.027X	263	6,716,165	-
Total Special Education Grants to States			86,652,201	360,000
Florida Department of Education:				
Special Education Preschool Grants	84.173	267	1,153,789	-
COVID-19 Special Education Preschool Grants	84.173X	267	908,715	-
Total Special Education Preschool Grants			2,062,504	-
Total Special Education Cluster			88,714,705	360,000
Miami-Dade College:				
TRIO Upward Bound Cluster:				
TRIO Upward Bound	84.047	None	892,160	-
Total TRIO Upward Bound Cluster			892,160	-
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191,193	7,332,290	-
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	134,154,558	26,799,445
Migrant Education State Grant Program	84.011	217	2,029,813	-
Career & Technical Education Basic Grant to States	84.048	161	5,472,792	-
Education for Homeless Children and Youth	84.196	127	222,466	-
Charter Schools	84.282	298	1,889,372	1,878,390
Twenty-First Century Community Learning Centers	84.287	244	1,469,639	478,860
English Language Acquisition State Grants	84.365	102	11,013,739	233,691
Supporting Effective Instruction State Grants	84.367	224	13,558,810	1,654,749
School Improvement Grants	84.377	126	1,793	-
Student Support and Academic Enrichment Program	84.424	241	8,407,680	2,024,315
Education Stabilization Fund:	84.425			
Direct:				
COVID-19 - HEERF Student Aid	84.425E	N/A	505,003	-
COVID-19 - HEERF Institutional	84.425F	N/A	1,375,777	-
Indirect:				
Florida Department of Education:				
COVID-19 Governor's Emergency Education Relief Fund	84.425C	123	25,554	25,554
COVID-19 Elementary and Secondary School Emergency Relief Fund I & II	84.425D	124, 128	107,490,580	48,310,683
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Fund III	84.425U	121	334,914,274	12,803,035
COVID-19 American Rescue Plan - Homeless Children and Youth (ARP-HCY) Project	84.425W	122	1,653,198	-
Education Fund, Inc:				
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Fund III	84.425U	None	82,231	-
Total Education Stabilization Fund	84.425		446,046,617	61,139,272

(Continued)

The School Board of Miami-Dade County, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Sub-Recipients
George Mason University: Javits Gifted and Talented Students Education	84.206	S206A190025	\$ 2,361	\$ -
Florida International University: Twenty-First Century Community Learning Centers	84.287	None	4,441,818	-
Fund for the Improvement of Postsecondary Education	84.116	None	906,849	-
Miami-Dade College: Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	None	1,785,600	-
New Teacher Center: Supporting Effective Educator Development Program	84.423	None	550,717	-
Total Indirect			<u>727,012,999</u>	<u>94,568,722</u>
Total United States Department of Education			<u>747,963,327</u>	<u>94,568,722</u>
United States Department of Health & Human Services				
Direct:				
Center for Disease Control and Prevention National Institute of Occupational Safety and Health	93.UNK	N/A	54,747	-
Indirect:				
Temporary Assistance for Needy Families Cluster				
South Florida Workforce Investment Board: Temporary Assistance for Needy Families	93.558	WSYSSPPY222100, WSYSSPPY212100, WSCTVAPY222900, WSCTVAPY210900	1,567,797	-
Total Temporary Assistance for Needy Families Cluster			<u>1,567,797</u>	<u>-</u>
Child Care and Development Fund Cluster				
Early Learning Coalition Miami/Monroe: COVID-19 Child Care and Development Block Grant	93.575	None	11,705,221	-
Total Child Care and Development Fund Cluster			<u>11,705,221</u>	<u>-</u>
Head Start Cluster				
Miami-Dade County Board of County Commissioners: Head Start	93.600	None	14,685,659	-
COVID-19 Head Start ARP	93.600	None	1,538,737	-
COVID-19 Head Start CRRSA	93.600	None	256,466	-
United Way of Miami-Dade County Inc.: Head Start	93.600	None	14,987	-
Total Head Start Cluster			<u>16,495,849</u>	<u>-</u>
Florida Department of Children and Families: Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	XK056	2,275,262	-
Nova Southeastern University: PPHFGeriatric Education Centers	93.969	None	10,000	-
Total United States Department of Health & Human Services			<u>32,108,876</u>	<u>-</u>
United States Department of Homeland Security				
Direct:				
Citizenship Education and Training	97.010	N/A	135,851	-
Total United States Department of Homeland Security			<u>135,851</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 978,937,900</u>	<u>\$ 94,587,478</u>

See notes to schedule of expenditures of federal awards.

The School Board of Miami-Dade County, Florida

Notes to Schedule of Expenditures of Federal Awards

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, 2023. 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. 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 of the School Board. The information in this 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

(A) National School Lunch Program - Includes \$15,087,047 of cost of commodities used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(B) Twenty-First Century Community Learning Centers - The amount of \$4,441,818 represents Federal in-kind support received through Florida International University's After-School All Stars Program.

(C) Career Exploration - The amount of \$114,105 represents Federal in-kind support received through Florida International University's After-School All Stars Program.

(D) Project Supporting Educators to Educate Diverse Students - The amount of \$906,849 represents Federal donation support received through Florida International University.

(E) Emergency Connectivity Fund Program - The amount of \$2,369,087 is the value of broadband connectivity services rendered for the fiscal year.

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued on whether financial statements audited were prepared in accordance with GAAP:

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? _____ X Yes _____ 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)?

_____ X Yes _____ No

Identification of major federal programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster
84.027/84.173	Special Education Cluster
84.425 C,D,E, F,U,W	COVID-19 – Education Stabilization Fund (ESF)
10.558	Child and Adult Care Food Program
84.002	Adult Education - Basic Grants to States
84.367	Supporting Effective Instruction State Grants

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

\$3,000,000

Auditee qualified as a low-risk auditee?

_____ X Yes _____ No

(Continued)

The School Board of Miami-Dade County, Florida

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

Section II. Financial Statements Findings

No matters to report.

Section III. Federal Award Findings and Questioned Costs

Internal Control over Compliance

2023-001 Special Tests

Department of Education - COVID-19 Education Stabilization Fund (ESF) (ALN #84.425)

Criteria: Recipients and subrecipients that use ESF funds for minor remodeling, renovation or construction contracts that are over \$2,000 and use laborers and mechanics must meet the Davis-Bacon prevailing wage clause. A control system should be in place to ensure certified payrolls are received and reviewed on a timely basis.

Condition: The School Board did not have adequate internal controls to ensure that it received weekly certified payrolls from contractors and subcontractors it paid with this grant money.

Questioned Costs: Not applicable

Context: This condition is considered to be isolated in nature.

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

Cause: The School Board did not have adequate controls in place to monitor compliance with prevailing wage requirements.

Recommendation: We recommend that the School Board review its internal control policies to ensure that it receives and reviews the payroll certifications timely and program staff completes the review prior to release of payment to the contractor. The internal control policy should require some form of evidence that the review took place such as a signature on the certified payrolls by the reviewer.

Views of responsible officials and planned corrective action: Maintenance will conduct training workshops for all administrators on the topic of the Davis Bacon Act. The specific requirements including applicability of the Act to project type signage, certified payroll, weekly payments, etc. will be part of the training agenda.

The School Board of Miami-Dade County, Florida

Schedule of Findings and Questioned Costs Year Ended June 30, 2023

Compliance

2023-002 Special Tests

Department of Education - COVID-19 Education Stabilization Fund (ALN #84.425)

Criteria: Recipients and subrecipients that use ESF funds for minor remodeling, renovation or construction contracts that are over \$2,000 and use laborers and mechanics must meet the Davis-Bacon prevailing wage requirements.

Condition: The School Board was unable to provide evidence that certified payrolls were received and reviewed for one out of twenty files tested.

Questioned Costs: \$309,161

Context: See "Condition" above.

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

Cause: The School Board did not have adequate controls in place to monitor compliance with prevailing wage requirements.

Recommendation: We recommend that the School Board review its current policies for oversight of compliance with prevailing wage requirements for this grant. The School Board should also work with the grantor agency and ensure that for the file identified in our testing they obtain evidence that the contractors and subcontractors complied with the prevailing wage rate requirements of this grant or discuss the matter with the grantor agency and seek guidance from the grantor agency on how to proceed if evidence of compliance cannot be obtained.

Views of responsible officials and planned corrective action: The School Board Administration Building (SBAB), Cooling Tower Replacement project 02190000 was originally funded using Comprehensive Needs for the Design Phase. When the project was ready to commence to the construction phase it was decided to fund this phase with ESSER Funds. Subsequently, the contractor was not advised this project was subject to Davis Bacon requirements. All other projects reviewed did adhere to the Davis Bacon prevailing wages and certified payroll. We consider the SBAB Project to be an isolated incident.

Moving forward, we have changed our procedures when requesting project numbers. The requestor must identify the funding source and include a note in the project description when requesting project numbers. We have also updated our Contracting Software so that projects funded with ESSER Funds are identified at the beginning of the project. These procedures will prevent this from occurring in the future.

The School Board of Miami-Dade County, Florida

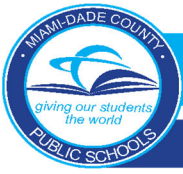
**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**

I – Financial Statement Findings

No matters to report.

II – Federal Awards Findings and Questioned Costs

No matters to report.



Superintendent of Schools
Dr. Jose L. Dotres

Miami-Dade County School Board
Mari Tere Rojas, Chair
Monica Colucci, Vice Chair
Roberto J. Alonso
Lucia Baez-Geller
Dr. Dorothy Bendross-Mindingall
Mary Blanco
Danny Espino
Dr. Steve Gallon III
Luisa Santos

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
CORRECTIVE ACTION PLAN
FISCAL YEAR ENDING JUNE 30, 2023**

FINDING NUMBER	PLANNED CORRECTION ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
<p>IC 2023-001</p>	<p>Maintenance will conduct training workshops for all administrators on the topic of the Davis Bacon Act. The specific requirements including applicability of the Act to project type signage, certified payroll, weekly payments, etc. will be part of the training agenda.</p>	<p>06/30/2024</p>	<p>Michael A. Krtausch, Assistant Superintendent</p> <p>Miami-Dade County Public Schools</p> <p>Office of Facilities Operations – Maintenance</p>
<p>IC 2023-002</p>	<p>The School Board Administration Building (SBAB), Cooling Tower Replacement project 02190000 was originally funded using Comprehensive Needs for the Design Phase. When the project was ready to commence to the construction phase it was decided to fund this phase with ESSER Funds. Subsequently, the contractor was not advised this project was subject to Davis Bacon requirements. All other projects reviewed did adhere to the Davis Bacon prevailing wages and certified payroll. We consider the SBAB Project to be an isolated incident.</p> <p>Moving forward, we have changed our procedures when requesting project numbers. The requestor must identify the funding source and include a note in the project description when requesting project numbers. We have also updated our Contracting Software so that projects funded with ESSER Funds are identified at the beginning of the project. These procedures will prevent this from occurring in the future.</p>	<p>03/01/2024</p>	<p>Michael A. Krtausch, Assistant Superintendent</p> <p>Miami-Dade County Public Schools</p> <p>Office of Facilities Operations – Maintenance</p>