

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2019

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2521 Hollywood Boulevard
Hollywood, Florida 33020
Telephone: 954-927-5900
Fax: 954-927-5927

6100 NW 2nd Avenue
Miami, Florida 33127
Telephone: 305-628-1510
Fax: 305-628-1595

900 Osceola Drive, Suite 107C
West Palm Beach, Florida 33409
Telephone: 561-547-0545
Fax: 561-253-2747

Member: American Institute of Certified Public Accountants | Florida Institute of Certified Public Accountants

**INDEPENDENT AUDITOR’S REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Chairperson and Members of
The School Board of Broward County, Florida

Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of The School Board of Broward County, Florida (the “District”) for the year ended June 30, 2019, and the related notes.

Management’s Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit 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 the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the District for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.


Hollywood, Florida
March 4, 2020



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Fax: 954-927-5927

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Miami, Florida 33127
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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Chairperson and Members of
The School Board of Broward County, Florida

Report on Compliance for Each Major Federal Program

We have audited The School Board of Broward County, Florida (the “District”) 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 District’s major federal programs for the year ended June 30, 2019. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the District’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 District’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 District’s compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the District 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 District'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 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District'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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, as defined above.

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.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style and is positioned above a light blue horizontal line.

Hollywood, Florida
March 4, 2020

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor Program or Cluster	CFDA Number	Pass- Through Grantor Number	Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	19002	\$ 17,497,923
National School Lunch Program	10.555	19001,19003	69,659,508
Summer Food Service Program for Children	10.559	19006, 19007	<u>1,642,097</u>
Total Child Nutrition Cluster			<u>88,799,528</u>
WIOA Cluster			
United States Department of Labor:			
Career Source Broward:			
WIOA Youth Activities	17.259	None	<u>470,342</u>
Student Financial Assistance Cluster			
United States Department of Education			
Federal Supplemental Educational Opportunity Grants	84.007	N/A	147,613
Federal Pell Grant Program	84.063	N/A	<u>5,437,054</u>
Total Student Financial Assistance Cluster			<u>5,584,667</u>
Special Education Cluster:			
United States Department of Education			
Florida Department of Education			
Special Education - Grants to States	84.027	262, 263	56,962,506
Special Education - Preschool Grants	84.173	266, 267	<u>1,467,580</u>
Total Special Education Cluster			<u>58,430,086</u>
Not Clustered			
United States Department of Agriculture:			
Florida Department of Health:			
Child and Adult Care Food Program	10.558	A-3904	6,702,595
Florida Department of Agriculture and Consumer Services:			
State Administration Expense for Child Nutrition	10.560	None	44,780
Fresh Fruit and Vegetable Program	10.582	19004	<u>283,663</u>
Total United States Department of Agriculture			<u>7,031,038</u>

(Continued)

See Notes to the Schedule of Expenditures of Federal Awards.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor Program or Cluster	CFDA Number	Pass- Through Grantor Number	Expenditures
United States Department of Defense:			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	1,672,601
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	182,706
Marine Junior Reserve Officers Training Corps	12.UNK	N/A	135,267
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	<u>320,870</u>
Total United States Department of Defense			<u>2,311,444</u>
United States Department of Justice:			
Stop School Violence	16.839	None	<u>83,091</u>
United States Department of Education:			
Career and Technical Education - National Programs	84.051	N/A	154,649
Magnet Schools Assistance	84.165	N/A	1,098,566
School Safety National Activities	84.184	N/A	1,612,456
Teacher Incentive Fund	84.374	N/A	17,213,117
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	2,972,031
Title I Grants to Local Educational Agencies	84.010	212, 217, 223, 226	77,357,533
Migrant Education - State Grant Program	84.011	217	116,277
Career and Technical Education - Basic Grants to States	84.048	161	3,504,498
Education for Homeless Children and Youth	84.196	127	126,820
Charter Schools	84.282	298	699,090
Twenty-First Century Community Learning Centers	84.287	244	5,222,708
English Language Acquisition State Grants	84.365	102	6,161,679
Supporting Effective Instruction State Grants	84.367	224	7,466,249
School Improvement Grants	84.377	126	1,805,173
Student Support and Academic Enrichment Program	84.424	241	3,342,040
Disaster Recovery Assistance for Education	84.938	105, 107	<u>11,277,426</u>
Total United States Department of Education			<u>140,130,312</u>
United States Department of Health and Human Services:			
Head Start	93.600	N/A	15,578,080
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School- Based Surveillance	93.079	N/A	<u>352,976</u>
Total United States Department of Health and Human Services			<u>15,931,056</u>
United States Department of Homeland Security:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	56,633
Total Expenditures of Federal Awards			<u><u>\$318,828,197</u></u>

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

(1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Broward County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2019. 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance - National School Lunch Program includes \$7,803,765 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(5) Head Start. Expenditures include \$5,226,602 for grant number/program year 04CH4684/05 and \$10,351,478 for grant number/program year 04CH4684/06.

(6) Grant monies received and disbursed by the District are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the District does not believe that such disallowances, if any, would have a material effect on the financial position of the District. As of March 4, 2020, management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed; however, the possible disallowance by a governmental agency of any item charged to a program or project cannot be determined at this time.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported
- Noncompliance material to financial statements noted? ___ Yes X No

The auditor's report and opinion on the basic financial statements and report on compliance and internal control based on the audit of the basic financial statements were issued by other auditors.

Federal Awards

Internal Control over major programs:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified that are not considered to be a material weakness? ___ Yes X None Reported

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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
10.558	Child and Adult Care Food Program
84.365	English Language Acquisition State Grants
84.424	Student Support and Academic Enrichment Program
84.938	Disaster Recovery Assistance for Education
93.600	Head Start

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

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section II – Financial Statements, Current Year Findings and Questioned Costs

None reported.

Section III - Federal Award, Current Year Findings and Questioned Costs

None reported.

PRIOR YEAR FINDINGS

I – Financial Statements Prior Year Findings and Questioned Costs

None reported.

II - Federal Award Prior Year Findings and Questioned Costs

None reported.