

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2020

DRAFT

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2020**

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**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, 2020, 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 schedule of expenditures of federal awards of the District for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Hollywood, Florida
_____, 2021

**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, 2020. 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, 2020.

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.

Hollywood, Florida
_____, 2021

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE 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 Sub- recipients	Total Expenditures
Clustered				
United States Department of Agriculture:				
<i>Child Nutrition Cluster</i>				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	20002		13,002,752
National School Lunch Program	10.555	20001, 20003		53,384,639
Summer Food Service Program for Children	10.559	20006, 20007		2,124,162
COVID-19 Cares Act Funds - Summer Food Service Program for Children	10.559	20006, 20007		3,903,200
subtotal				6,027,362
Subtotal United States Department of Agriculture Cluster				72,414,753
United States Department of Labor:				
<i>WIOA Cluster</i>				
CareerSource Broward:				
WIOA Youth Activities	17.259	None		458,979
Subtotal United States Department of Labor Cluster				458,979
United States Department of Education:				
<i>Student Financial Assistance Programs Cluster</i>				
Federal Supplemental Educational Opportunity Grants	84.007	N/A		146,529
Federal Pell Grant Program	84.063	N/A		5,673,620
subtotal				5,820,149
<i>Special Education Cluster</i>				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263		55,071,492
Special Education - Preschool Grants	84.173	266, 267		1,253,563
subtotal				56,325,055
Subtotal United States Department of Education Clusters				62,145,204
Subtotal Clustered				135,018,936
Not Clustered				
United States Department of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4004		5,347,009
Florida Department of Agriculture and Consumer Services:				
Team Nutrition Grants	10.574	None		73,000
Fresh Fruit and Vegetable Program	10.582	20004		194,175
Subtotal United States Department of Agriculture				5,614,184

(continued)

See Notes to the Schedule of Expenditures of Federal Awards.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE 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 Sub- recipients	Total Expenditures
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A		1,677,564
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A		195,977
Marine Corps Junior Reserve Officers Training Corps	12.UNK	N/A		145,859
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		336,606
Subtotal United States Department of Defense				2,356,006
United States Department of Justice:				
Public Safety Partnership and Community Policing Grants	16.710	None		446,356
Children Exposed to Violence	16.818	None		6,571
STOP School Violence	16.839	None		285,784
Subtotal United States Department of Justice				738,711
United States Department of Education:				
Career and Technical Education - National Programs	84.051	N/A		202,095
Magnet Schools Assistance	84.165	N/A		3,493,086
School Safety National Activities	84.184	N/A		968,951
Teacher and School Leader Incentive Grants	84.374	N/A		13,233,842
CARES Act Higher Education Emergency Relief Fund				
Education Stabilization Fund	84.425	N/A		233,500
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193		2,628,322
Title I Grants to Local Educational Agencies	84.010	212, 217, 223, 226		72,145,222
Migrant Education State Grant Program	84.011	217		110,381
Career and Technical Education - Basic Grants to States	84.048	161		3,044,787
Education for Homeless Children and Youth	84.196	127		95,988
Charter Schools	84.282	298		723,364
Twenty-First Century Community Learning Centers	84.287	244		4,304,751
English Language Acquisition State Grants	84.365	102		5,073,462
Supporting Effective Instruction State Grants	84.367	224		7,243,713
School Improvement Grants	84.377	126		689,102
Student Support and Academic Enrichment Program	84.424	241		4,459,133
Disaster Recovery Assistance for Education	84.938	105, 107		189,416
Subtotal United States Department of Education				118,839,115
United States Department of Health and Human Services:				
Head Start	93.600	N/A		18,144,903
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School- Based Surveillance	93.079	N/A		247,060
Subtotal United States Department of Health and Human Services				18,391,963

(continued)

See Notes to the Schedule of Expenditures of Federal Awards.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE 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 Sub- recipients	Total Expenditures
United States Department of Homeland Security: Disaster Grants - Public Assistance	97.036	None		<u>407,775</u>
Subtotal United States Department of Homeland Security				407,775
Subtotal Not Clustered				146,347,754
Total Expenditures of Federal Awards				<u>281,366,690</u>

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, 2020**

Notes:

- (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, 2020. 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 \$7,801,045 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 \$6,094,322 for grant number/program year 04CH011046-01 and \$12,050,581 for grant number/program year 04CH011046-02.
- (6) Grantor Audits – 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 January 14, 2021, 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, 2020**

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>
84.027, 84.173	Special Education Cluster: Grants to States and Preschool Grants
84.048	Career and Technical Education Basic Grants to States
84.165	Magnet Schools Assistance
84.367	Supporting Effective Instruction State Grants

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, 2020**

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.