

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2022

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REPORTS REQUIRED BY THE UNIFORM GUIDANCE
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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 Audit of the Schedule of Expenditures of Federal Awards

Opinion

We have audited the schedule of expenditures of federal awards of The School Board of Broward County, Florida (the "District") for the year ended June 30, 2022, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the District for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with generally accepted auditing standards, *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 misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A.".

S. Davis & Associates, P.A.

Hollywood, Florida
January 24, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND 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

Opinion on Each Major Federal Program

We have audited The School Board of Broward County, Florida's (the "District") 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 District's major federal programs for the year ended June 30, 2022. 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.

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 of its major federal programs for the year ended June 30, 2022.

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; 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). 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 District 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 District'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 District'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 District'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 generally accepted auditing standards, *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 District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 District'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 District'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 District'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.

Report on 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 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, flowing style.

S. Davis & Associates, P. A.

Hollywood, Florida

January 24, 2023

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	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	22002	\$	16,211,361
National School Lunch Program	10.555	22001, 22003		94,294,965
Summer Food Service Program for Children	10.559	22006, 22007		2,346,264
Total United States Department of Agriculture Cluster				112,852,590
United States Department of Labor:				
<i>WIOA Cluster</i>				
Career Source Broward:				
WIA Youth Activities	17.259	None		494,975
Total United States Department of Labor Cluster				494,975
United States Department of Education:				
<i>Student Financial Assistance Cluster</i>				
Federal Supplemental Educational Opportunity Grants	84.007	N/A		149,545
Federal Pell Grant Program	84.063	N/A		4,900,368
Subtotal Student Financial Assistance Cluster				5,049,913
<i>Special Education Cluster</i>				
Florida Department of Education:				
Special Education Grants to States	84.027	262, 263		54,112,087
Individuals with Disabilities Education Act/ARP Act	84.027X	263		380,640
Special Education Preschool Grants	84.173	267		1,472,229
Individuals with Disabilities Education Act/ARP Act	84.173X	267		19,898
Subtotal Special Education Cluster (IDEA)				55,984,854
Total United States Department of Education Clusters				61,034,767
United States Department of Health and Human Services:				
<i>Head Start Cluster</i>				
Head Start	93.600	N/A		17,446,267
COVID-19 Head Start	COVID-19, 93.600	N/A		502,503
COVID-19 ARP Head Start	ARP, 93.600	N/A		812,999
Total United States Department of Health and Human Services Cluster				18,761,769
Total Clustered				193,144,101

(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, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Not Clustered				
United States Department of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-3804	\$	4,343,497
Supper Program-Child and Adult Care Food Program	COVID-19,10.558	A-3804		905,158
Total United States Department of Agriculture				5,248,655
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A		1,907,042
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A		193,559
Marine Corps Junior Reserve Officers Training Corps	12.UNK	N/A		61,971
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		171,845
Total United States Department of Defense				2,334,417
United States Department of Justice:				
Antiterrorism Emergency Reserve	16.321	None		935,246
Public Safety Partnership and Community Policing Grants	16.710	None		638,756
Children Exposed to Violence	16.818	None		262,463
Stop School Violence	16.839	None		606,480
Total United States Department of Justice				2,442,945
United States Department of Education:				
Career and Technical Education - National Programs	84.051	N/A		139,321
Magnet Schools Assistance	84.165	N/A		2,842,101
Safe and Drug-Free Schools and Communities – National Programs	84.184	N/A		311,054
Teacher Incentive Funds	84.374	N/A		3,309,359
Education Stabilization Fund:	84.425			
Higher Education Emergency Relief Fund Student Aid Portion	84.425E	N/A		3,920,008
Higher Education Emergency Relief Fund Intuition Portion	84.425F	N/A		4,940,457
Florida Department of Education:				
Governor’s Emergency Education Relief Fund	84.425	123		919,613
Elementary and Secondary School Emergency Relief Fund	84.425D	124		208,341,160
American Rescue Plan – Elementary and Secondary School Emergency Relief	84.425U	121		87,814,242
American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W	122		10,523
Total Education Stabilization Fund				305,946,003

(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, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	\$	2,799,210
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		78,825,440
Migrant Education State Grant Program	84.011	217		109,554
Career and Technical Education - Basic Grants to States	84.048	161		4,436,423
Education for Homeless Children and Youth	84.196	127		147,191
Charter Schools	84.282	298		901,884
COVID-19 Charter Schools	COVID-19, 84.282	298		571,430
Total Charter Schools	84.282			<u>1,473,314</u>
Twenty-First Century Community Learning Centers	84.287	244		4,569,775
English Language Acquisition State Grants	84.365	102		6,970,977
Improving Teacher Quality State Grants	84.367	224		10,474,537
School Improvement Grants	84.377	126		225,741
Student Support and Academic Enrichment Program	84.424	241		<u>6,623,455</u>
Total United States Department of Education				429,203,455
United States Department of Health and Human Services:				
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School- Based Surveillance	93.079	N/A		310,402
COVID-19 Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	COVID-19, 84.282	N/A		<u>26,903</u>
Total United States Department of Health and Human Services				337,305
United States Department of Homeland Security Disaster Grants Public Assistance (Presidentially-declared Disaster)				<u>468,370</u>
Total United States Department of Homeland Security				468,370
Total Not Clustered				440,035,147
Total Expenditures of Federal Awards			\$	633,179,248

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, 2022

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, 2022. 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 \$9,493,632 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 \$4,526,918 for grant number/program year 04CH011046-03 and \$12,919,349 for grant number/program year 04CH011046-04.
- (6.) Disaster Grants - Public Assistance (Presidentially Declared Disaster). The District incurred \$468,370 in expenditures for the Disaster Grants - Public Assistance (Presidentially Declared Disaster) grant in the 2005-06, 2016-17, and 2017-18 fiscal years.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

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 ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ 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 ☒ No
- Significant deficiency(ies) identified that are not considered to be a material weakness? ☐ Yes ☒ 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 ☒ No

Identification of major programs:

CFDA Number(s)

10.553,10.555,10.559

10.558

COVID-19 10.558

84.365

84.424

84.425(C, D, E, F, U, W)

93.600, COVID-19 93.600, ARP 93.600

Name of Federal Program or Cluster

Child Nutrition Cluster:

Child and Adult Care Food Program

Supper Program-Child and Adult Care Food Program

English Language Acquisition State Grants

Student Support and Academic Enrichment Program

Education Stabilization Fund

Head Start Cluster

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

\$ 3,000,000

Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

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

Audited by other auditors. 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

Audited by other auditors. None reported.

II - Federal Award Prior Year Findings and Questioned Costs

None reported.