

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2023

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REPORTS REQUIRED BY THE UNIFORM GUIDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

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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

Opinion

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, 2023, and the related notes (collectively, "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, 2023, 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 and the Uniform Guidance 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

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

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, 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." The signature is written in a cursive, flowing style.

Hollywood, Florida
January 16, 2024

**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, 2023. 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, 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; 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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE – Continued**

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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE – Continued**

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.

Hollywood, Florida
January 16, 2024

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing 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	23002	\$	15,095,936
National School Lunch Program	10.555	23001, 23003		88,608,335
Summer Food Service Program for Children	10.559	22006, 22007		1,499,930
Total United States Department of Agriculture and Consumer Services Cluster				105,204,201
United States Department of Labor:				
<i>WIOA Cluster</i>				
CareerSource Broward:				
WIOA Youth Activities	17.259	None		372,059
Total United States Department of Labor Cluster				372,059
United States Department of Education:				
<i>Student Financial Assistance Cluster</i>				
Federal Supplemental Educational Opportunity Grants	84.007	N/A		143,790
Federal Pell Grant Program	84.063	N/A		5,103,990
Sub-total Student Financial Assistance Cluster				5,247,780
<i>Special Education Cluster</i>				
Florida Department of Education:				
Special Education Grants to States	84.027	262, 263		55,847,974
Individuals with Disabilities Education Act/ARP Act	84.027X	263		6,166,380
Special Education Preschool Grants	84.173	267		1,525,164
Individuals with Disabilities Education Act/ARP Act	84.173X	267		231,618
Sub-total Special Education Cluster (IDEA)				63,771,136
Total United States Department of Education Clusters				69,018,916
United States Department of Health and Human Services:				
<i>Head Start Cluster</i>				
Head Start	93.600	N/A		19,683,757
COVID-19 Head Start	COVID-19, 93.600	N/A		99,895
COVID-19 ARP Head Start	ARP, 93.600	N/A		1,717,393
Total United States Department of Health and Human Services Cluster				21,501,045
Total Clustered				196,096,221

(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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Amount Provided to Sub-recipients	Total Expenditures
Not Clustered				
United States Department of Agriculture:				
Florida Department of Health:				
State Administrative Expense for Child Nutrition	10.552	None		27,125
Child and Adult Care Food Program	10.558	A-3804		5,196,931
Total United States Department of Agriculture				5,224,056
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A		2,007,800
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A		208,136
Marine Corps Junior Reserve Officers Training Corps	12.UNK	N/A		149,363
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		429,639
Total United States Department of Defense				2,794,938
United States Department of Justice:				
Antiterrorism Emergency Reserve	16.321	None		131,385
Public Safety Partnership and Community Policing Grants	16.710	None		6,820
Children Exposed to Violence	16.818	None		105,690
Stop School Violence	16.839	None		537,650
Total United States Department of Justice				781,545
United States Department of Education:				
Career and Technical Education - National Programs	84.051	N/A		81,040
Magnet Schools Assistance	84.165	N/A		1,282,388
School Safety National Activities	84.184	N/A		357,371
Innovative Approach to Literacy	84.215	N/A		198,937
Teacher and School Leader Incentive Grants	84.374	N/A		6,562,480
Education Stabilization Fund:				
Higher Education Emergency Relief Fund Student Aid Portion	84.425E	N/A		902,264
Higher Education Emergency Relief Fund Institutional Portion	84.425F	N/A		2,915,584
Florida Department of Education:				
Elementary and Secondary School Emergency Relief Fund	84.425D	124, 128		41,010,124
American Rescue Plan – Elementary and Secondary School Emergency Relief	84.425U	121		215,809,462
American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W	122		683,964
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193		3,427,588
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		78,708,175
Migrant Education State Grant Program	84.011	217		95,357
Career and Technical Education - Basic Grants to States	84.048	161		4,032,444

(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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Amount Provided to Sub-recipients	Total Expenditures
Education for Homeless Children and Youth	84.196	127		131,788
Charter Schools	84.282	298		849,418
Twenty-First Century Community Learning Centers	84.287	244		3,207,339
English Language Acquisition State Grants	84.365	102		5,347,447
Supporting Effective Instruction State Grants	84.367	224		8,267,071
School Improvement Grants	84.377	126		36,465
Student Support and Academic Enrichment Program	84.424	241		6,598,406
Total United States Department of Education				380,505,112
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		488,298
COVID-19 Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	N/A		434,945
Total United States Department of Health and Human Services				923,243
United States Department of Homeland Security:				
Disaster Grants-Public Assistance	97.036	None		351,931
Total United States Department of Homeland Security				351,931
Total Not Clustered				390,580,825
Total Expenditures of Federal Awards				586,677,046

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, 2023

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, 2023. 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 \$10,126,119 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 \$5,135,712 for grant number/program year 04CH011046-04 and \$13,894,617 for grant number/program year 04CH011046-05.
- (6.) Disaster Grants - Public Assistance (Presidentially Declared Disaster). The District incurred \$351,931 in expenditures for the Disaster Grants - Public Assistance (Presidentially Declared Disaster) grant in the 2005-06, 2016-17, and 2017-18 fiscal years.
- (7.) Subsequent Events. Management has reviewed subsequent events through January 16, 2024. No additional disclosures are necessary.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173	Special Education Cluster
84.048	Career and Technical Education - Basic Grants to States
84.002	Adult Education – Basic Grants to States
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund

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 - Continued
FOR THE YEAR ENDED JUNE 30, 2023**

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.