

SUMMARY EXPLANATION AND BACKGROUND:

The Auditor General provided a Financial, Operational and Federal Single Audit report. The Auditor General reported that The Broward County District School Board prepared its financial statements in accordance with prescribed financial reporting standards. The Auditor General reported that the District has established and implemented procedures that generally provide for internal control of District operations and complied with provisions of law, administrative rules, regulations, contracts and grant agreements. The report identified twelve operational audit findings/recommendations intended to promote accountability in the District and improvements in the District's operations.

Also, the Auditor General audited the District's Federal Awards for compliance with applicable Federal requirements. The Student Financial Assistance Cluster, Title I Grants to Local Educational Agencies, Magnet Schools Assistance and Teacher Incentive Fund were audited as major Federal Programs or Clusters. There were two findings related to Title I schoolwide program resources allocation to schools and Pell Grant Program disbursement dates entered in the COD System.