

**AGENDA REQUEST FORM**  
**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

Meeting Date <div style="border: 1px solid black; padding: 2px; text-align: center;">6/19/07</div>	<div style="display: flex; justify-content: space-around;"><div>Open Agenda Yes    <input checked="" type="checkbox"/> No</div><div>Time Certain Request Yes    <input checked="" type="checkbox"/> No</div></div>	Agenda Item Number <div style="border: 1px solid black; padding: 2px; text-align: center;">D-7</div>
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**TITLE:**

Auditor General - State of Florida – Broward County District School Board Financial, Operational, and Federal Single Audit for the Fiscal Year Ended June 30, 2006

**REQUESTED ACTION:**

Receive Auditor General - State of Florida – Broward County District School Board Financial, Operational, and Federal Single Audit for the Fiscal Year Ended June 30, 2006.

**SUMMARY EXPLANATION AND BACKGROUND:**

As part of the continued effort to improve accountability, the Auditor General, State of Florida performed the Broward County District School Board Financial, Operational, and Federal Single Audit for the Period July 1, 2005 through June 30, 2006. The Auditor General provided a Financial, Operational and Federal Single Audit report. The Auditor General reported that The Broward County District School 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 eleven audit findings/recommendation 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 Food Donation, Child Nutrition Cluster, Vocational Education, Twenty-First Century Community Learning Centers, Disaster Grants, and Student Financial Assistance Cluster programs were audited as major Federal programs. The results of their audit indicated that the District materially complied with the requirements that were applicable to the major Federal programs tested. This report is intended to be used as a resource for Management and Staff.

The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's May 17, 2007 meeting.

**SCHOOL BOARD GOALS:**

- ☐ •Goal One: All students will achieve at their highest potential.
- ☐ •Goal Two: All schools will have equitable resources.
- ☒ •Goal Three: All operations of the school system will demonstrate best practices while supporting student achievement.
- ☒ •Goal Four: All stakeholders will work together to build a better school system.

**FINANCIAL IMPACT:**

The source of funds to perform the Operational Audit Report is the Auditor General, State of Florida's Budget allocation.

**EXHIBITS: (List)**

Audit Report prepared by Auditor General, State of Florida

**BOARD ACTION:**

RECEIVED

**SOURCE OF ADDITIONAL INFORMATION:**

Patrick Reilly (754) 321-8300

(For Official School Board Records' Office Only)

Name

Phone

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

Patrick Reilly, Chief Auditor *PR*

Approved in Open Board Meeting  
on:

**JUN 19 2007**

*Beverly A. Hall*

School Board Chair

By:

Revised November 28, 2006  
*JFN/Reilly/McLaughlin*