

DISTRICT SCHOOL BOARD OF PINELLAS COUNTY

Schedule of Expenditures of Federal Awards and Reports as
Required by the Uniform Guidance

June 30, 2019

(With Independent Auditors Report Thereon)



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

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REPORT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the District School Board of Pinellas County
and Dr. Michael Grego, Superintendent of Schools
Largo, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District School Board of Pinellas County (District) as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 18, 2019. Our report includes a reference to other auditors who have audited the financial statements of certain charter schools included as discretely presented component units as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District School Board of Pinellas County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

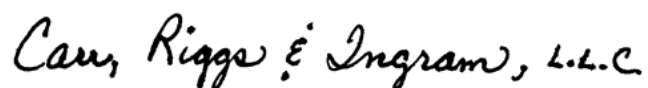
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2019-002.

District School Board of Pinellas County's Response to Findings

The District's response and corrective action plan to the finding identified in our audit are included in this report. We did not audit the District's response and corrective action plan, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS, & INGRAM, LLC

Tampa, Florida

December 18, 2019, except for Finding 2019-002 for which the date is March 23, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE**

To the District School Board of Pinellas County
and Dr. Michael Grego, Superintendent of Schools
Largo, Florida

Report on Compliance for Each Major Federal Program

We have audited the District School Board of Pinellas County's ("the District") compliance with the types of compliance requirements described 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, 2019. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its 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.

Opinion on Each Major Federal Program

In our opinion, the District School Board of Pinellas County 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, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-002. Our opinion on each major Federal program is not modified with respect to this matter.

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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 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 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 first paragraph of this section 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. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-002 that we consider to be a significant deficiency.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprises basic financial statements. We issued our report thereon dated December 18, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
March 23, 2020

**District School Board of Pinellas County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	18002, 19002	\$ 9,148,179	\$ -
USDA-Donated Commodities			819,757	-
	10.555	18001, 18003, 19001, 19003	29,364,951	-
National School Lunch Program			2,631,359	-
USDA-Donated Commodities		18006, 18007, 19006, 19007	1,220,269	-
Summer Food Service Program for Children	10.559		109,347	-
USDA-Donated Commodities				
Total Child Nutrition Cluster			43,293,862	-
Student Financial Assistance Cluster:				
United States Department of Education:				
Federal Pell Grant Program	84.063	N/A	3,411,517	-
Total Student Financial Assistance Cluster			3,411,517	-
Special Education Cluster (IDEA):				
United States Department of Education:				
Florida Department of Education:				
Special Education Grants to States	84.027	262, 263	28,312,562	1,595,069
Special Education Preschool Grants	84.173	266, 267	639,375	-
Total Special Education Cluster			28,951,937	1,595,069
Child Care and Development Fund Cluster:				
United States Department of Health and Human Services:				
Florida Department of Children and Families:				
Child Care and Development Block Grant	93.575	LC938	64,913	-
Total Child Care and Development Fund Cluster			64,913	-
United States Department of Agriculture:				
Farm to School Grant Program	10.575		77,500	-
Florida Department of Health:				
Child and Adult Care Food Program	10.558	4214	2,269,935	-
Total United States Department of Agriculture			2,347,435	-
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.U01	N/A	285,865	-
Marine Corps Junior Reserve Officers Training Corps	12.U02	N/A	51,630	-
Navy Junior Reserve Officers Training Corps	12.U03	N/A	74,639	-
Total United States Department of Defense			412,134	-

Continued

District School Board of Pinellas County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019 (Continued)

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
United States Department of Education:				
Impact Aid Section 8003 Payments for Federally Connected Children	84.041	N/A	23,024	-
Arts in Education	84.351	N/A	170,339	-
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	1,222,556	-
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	30,679,206	155,724
Career and Technical Education - Basic Grants to States	84.048	161	1,419,698	-
Education for Homeless Children and Youth	84.196	127	101,649	-
Charter Schools	84.282	298	12,750	12,750
Twenty-First Century Community Learning Centers	84.287	244	641,486	-
Special Education - State Personnel Development	84.323		407,530	-
English Language Acquisition Grants	84.365	102	904,932	-
Improving Teacher Quality State Grants	84.367	224	3,615,022	-
School Improvement Grants	84.377	126	565,374	-
Student Support and Academic Enrichment Program	84.424	241	1,521,141	-
Hurricane Education Recovery:				
Immediate Aid to Restart School Operations (Restart)	84.938A	1058	2,250,761	-
Temporary Emergency Impact Aid for Displaced Students (EIA)	84.938C	93190	1,180,469	-
Total Hurricane Education Recovery:			3,431,230	
Total United States Department of Education			44,715,937	168,474
United States Department of Health and Human Services:				
Florida Department of Education:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	502	158,207	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	LK 197	296,207	
Total United States Department of Health and Human Services			454,414	-
United States Department of Commerce:				
NOAA Mission-Related Education Awards	11.008	NA18NMF0080169	92,444	
Total United States Department of Commerce			92,444	-
Total Expenditures of Federal Awards			\$ 123,744,593	\$ 1,763,543

District School Board of Pinellas County

Notes to Schedule of Expenditures of Federal Awards

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal awards (the "Schedule") represents Federal grant activity of the District School Board of Pinellas County (the "District") under programs of Federal government for the year ended June 30, 2019. The amounts reported on the schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported. The information in this schedule is presented in accordance with the requirement of Title 2 U.S. Code of Federal Regulations (CFR) 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Expenditures reported on the Schedule is reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Indirect Cost Rate

The District has elected to not use the 10% de Minimis Indirect Cost Rate.

Noncash Assistance

National School Lunch Program includes the amount of donated food used during the fiscal year ended June 30, 2019. Donated foods are valued at fair value as determined at the time of donation. Total donated USDA foods for the fiscal year ending June 30, 2019 were valued at \$3,560,463.

Loans and Loan Guarantees

The District's Federal awards do not have any loans or loan guarantees.

**District School Board of Pinellas County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors’ report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | |
|--|------------|
| 1. Type of auditors’ report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | Yes |
| 4. Identification of major programs: | |

	<u>CFDA Number</u>	<u>Federal Program</u>	
Cluster	10.553, 10.555, 10.559	Child	Nutrition
	84.063	Student Financial Assistance Cluster	
	84.010	Title I Grants to Local Educational Agencies	
	84.938A	Immediate Aid to Restart School Operations	
	84.938C	Temporary Emergency Impact Aid for Displaced Students	

- | | |
|---|-------------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$3,000,000 |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | No |

**District School Board of Pinellas County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019 (Continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS

Significant Deficiency

2019-001: Financial Reporting

Condition: As part of our audit, we noted that the balance in food inventory was not reconciled to the inventory on hand as of June 30, 2019. The results of this procedure identified an \$848,000 overstatement of food inventory.

Cause: As part of the yearend close process the summer food usage was not booked and the general ledger food inventory balance was not reconciled to the subsidiary ledger.

Effect: The effect was an overstatement in food inventory and an understatement of food service expense in the amount of \$848,000.

Criteria: The District should reconcile all balance sheet accounts to the underlying subsidiary ledgers to ensure the statement reflect the correct amounts.

Recommendation: The District should strengthen its current financial statement close and reconciliation process that includes a review of material balance sheet accounts.

Response and Corrective Action Plan:

The Food Service department, with oversight from Accounting, is writing procedures to strengthen this process through the year and at year end. Also a reconciliation will be provided to Accounting to ensure journal entries are entered to properly record these inventory adjustments. The District recognizes the importance of timely reconciliations and will continue to improve the reconciliation process.

**District School Board of Pinellas County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019 (Continued)**

SECTION III – FEDERAL AWARD FINDINGS

Finding Number	2019 – 002
Type of Finding	Significant Deficiency
CFDA Number	84.938C
Program Title	Temporary Emergency Impact Aid for Displaced Students (Emergency Impact Aid)
Compliance Requirement:	Special Tests and Provisions – Documentation of Enrollment Status
Federal Agency:	U.S Department of Education;
Pass-Through Entities	Florida Department of Education
Contract Number and Year	FY 2018 – 2019
Statistically Valid Sample	Not Applicable
Questioned Costs	\$2,539 (known); \$81,514(likely)
Prior Year Finding	Not a prior year finding

Criteria: 34 CFR 76.731 requires institutions keep records to show its compliance with program requirements. In addition, 2 CFR section 200.333 requires non-Federal entity records pertinent to a Federal award to be retained for a period of 3 years from the date of submission of the quarterly or annual financial report.

Condition: In FY18-19 the District received funds from the Emergency Impact Aid program for students who enrolled into a Pinellas County District School in the 17-18 school year due to being displaced as a result of Hurricanes Harvey, Irma, and Maria. One student's FY17-18 enrollment form or other documentation was not retained within the three-year period. Therefore, the District was unable to support the reported displaced student was enrolled, or eligible to be enrolled. Another student's FY17-18 enrollment form was retained however, it did not indicate enrollment was contributed to a hurricane or natural disaster. No other supporting documents were obtained for the student. Although potentially eligible to be enrolled, there was no support to verify the student should have been reported as displaced.

Cause: For the first instance, the enrollment form and other supporting documents from the 17-18 school year was purged from the student's file at the end of the year in preparation for the new school year. In the second instance, the student was misclassified as displaced in the District's system due to human error.

Effect: As student documents were no maintained within the 3 year timeframe and misclassification of reported displaced student, the District was found to be out of compliance. This could result in inaccurate program funding.

Questioned Costs: Questioned costs are the total amount paid through the grant for the two instances in which the documentation to support that the students were displaced and qualified the district for this funding was not maintained.

**District School Board of Pinellas County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019 (Continued)**

SECTION III – FEDERAL AWARD FINDINGS (Continued)

Auditor Recommendation: The District should develop a storage system to retain student files pertinent to Federal awards for as long as is required by the grant. Additionally, to enhance procedures around the input of student data for accurate reporting to the FL DOE.

District Response: We have reviewed the results of the finding noted and concur with the assessment of the issues identified. All schools have been instructed to retain this supporting documentation for a period of five years.

**District School Board of Pinellas County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019 (Continued)**

SECTION IV – SUMMARY OF PRIOR YEAR AUDIT FINDINGS

Listed below is the District's summary of the status of prior audit findings on Federal Programs:

Audit Report No. (Finding No.)	Program/Area	Description	Status	Comments
2018-001	Child Nutrition Cluster (CFDA Nos. 10.553, 10.555, and 10.559)	The District did not always comply with Federal regulations by documenting food service director review and approval of CNC salaries and benefits expenditures and the propriety of these expenditures.	Corrected	The process of submitting and approving quarterly PARs has been properly implemented.

District School Board of Pinellas County Corrective Action Plan



Vision:
100% Student Success

Mission:
"Educate and prepare each student for college, career and life."

February 25, 2020

Pinellas County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2019

ADMINISTRATION BUILDING
301 Fourth St. SW
P.O. Box 2942
Largo, FL 33779-2942
Ph: (727) 588-6000

**SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**
Chairperson
Carol J. Cook

Vice Chairperson
Eileen M. Long

Lisa N. Cane
Nicole M. Carr, Ph.D.
Bill Dudley
Rene Flowers
Joanne Lentino

Superintendent
Michael A. Grego, Ed.D.

Finding Number: 2019-001
The food inventory balance was not reconciled to the inventory on hand as of June 30, 2019.

Planned Corrective Action:
The district has enhanced its year-end closing procedures to ensure that the inventory balances are accurate and complete. A reconciliation will be performed by the Food Service department to ensure that all year-end inventory balances are included. The reconciliation will be reviewed and verified by Accounting staff.

Anticipated Completion Date:
February 25, 2020

Responsible Contact Person:
Tanya Gaylord, Director, Accounting

District School Board of Pinellas County Corrective Action Plan



Vision:
100% Student Success

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"Educate and prepare each student for college, career and life."

February 25, 2020

Pinellas County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2019

ADMINISTRATION BUILDING
301 Fourth St. SW
P.O. Box 2942
Largo, FL 33779-2942
Ph: (727) 588-6000

**SCHOOL BOARD OF
PINELLAS COUNTY, FLORIDA**
Chairperson
Carol J. Cook

Vice Chairperson
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Bill Dudley
Rene Flowers
Joanne Lentino

Superintendent
Michael A. Grego, Ed.D.

Finding Number: 2019-002
One instance in which documents were not retained to support the enrollment of a displaced student. In another instance, documents were retained however, did not support that the student had been displaced.

Planned Corrective Action:
We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We have instructed all schools to retain this supporting documentation for a period of five years.

Anticipated Completion Date:
February 15, 2020

Responsible Contact Person:
Lou Ann Jourdan, Manager, Budget, FTE & Cost Reporting