



Summary

Report Number: [2012-106](#)

Report Title: [Escambia County District School Board – Federal Single Audit Report](#)

Report Period: [07/01/2010 - 06/30/2011](#)

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Summary of Report on Financial Statements

The District's basic financial statements, as of and for the fiscal year ended June 30, 2011, were presented fairly, in all material respects, in accordance with prescribed financial reporting standards. Our report on the District's financial statements is included in the [District's Comprehensive Annual Financial Report](#) for the fiscal year ended June 30, 2011, issued by the Escambia County District School Board.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States.

Summary of Reports on Federal Awards

Information on the Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis and is not a required part of the District's basic financial statements. Information on the SEFA is fairly stated, in all material respects, in relation to the District's basic financial statements taken as a whole.

We audited the District's Federal awards for compliance with applicable Federal requirements. The Child Nutrition Cluster; Title I, Part A Cluster; Special Education Cluster; State Fiscal Stabilization Fund Cluster; Race-to-the-Top; and Education Jobs Fund programs were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that were applicable to the major Federal programs tested, except for the Special Education Cluster. Noncompliance and control deficiency findings are summarized below.

Federal Awards Finding No. 1: The District paid salaries and benefits from the Special Education program to certain employees who did not document the time and effort they spent providing services to uniquely benefit students in the program, resulting in \$555,277 of questioned costs.

Federal Awards Finding No. 2: The District did not adequately document charges to the Special Education program for coordinated early intervention services, resulting in \$317,051 of questioned costs.

Federal Awards Finding No. 3: The District did not allocate Title I funds to a new charter school, resulting in \$62,658 of questioned costs.

Federal Awards Finding No. 4: The District's net cash resources in its food service program exceeded three month's average expenditures, contrary to Federal requirements.

Federal Awards Finding No. 5: The Florida Department of Education cited the District for noncompliance with certain Title I program provisions.

Audit Objectives and Scope

Our audit objectives were to determine whether the Escambia County District School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on a major Federal program; and
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs.

Audit Methodology

The methodology used to develop the findings in this report included the examination of pertinent District records in connection with the application of procedures required by auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133.

Management's response is included in the audit report as Exhibit A.