

**SCHOOL DISTRICT OF LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

Section I – Summary of Auditor’s Results

Basic Financial Statements

Type of auditor’s report issued	<u>Unmodified Opinion</u>		
Internal control over financial reporting			
Material weaknesses identified?	<u> </u> yes	<u> X </u> no	
Significant deficiency(ies) identified?	<u> X </u> yes	<u> </u> none reported	
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no	

Federal Awards

Type of auditor's report issued on compliance for major programs	<u>Unmodified Opinion</u>		
Internal control over major programs			
Material weaknesses identified?	<u> </u> yes	<u> X </u> no	
Significant deficiency(ies) identified?	<u> X </u> yes	<u> </u> none reported	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	<u> X </u> yes	<u> </u> no	

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010, 84.389	Title I, Part A Cluster
84.048	Career and Technical Education, Basic Grants to States
84.063	Federal Pell Grant Program
84.165	Magnet Schools Assistance
84.395	Race to the Top Incentive Grants, Recovery Act

Dollar threshold used to distinguish Type A programs \$2,740,088

Auditee qualified as low-risk auditee? X yes no

**SCHOOL DISTRICT OF LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards*.

13-01 Prior Period Adjustment

The District is responsible for accurate financial reporting which includes detecting and preventing misstatements in the financial statements, as well as within the underlying financial records on a timely basis. As a result of our audit procedures, we recommended a prior period adjustment to increase net position in the Self-Insurance Health Internal Service Fund and governmental activities for an overstatement of health insurance premiums for July and August 2012 that were recorded as advanced revenue (liability) as of June 30, 2012, in the amount of \$2.768 million. The error was identified by District’s management and was recorded through current year activity; however, we proposed an adjustment to restate the beginning net position. As a result of this prior period adjustment, the District has a significant deficiency regarding the fairness of financial reporting.

We recommend the District implement procedures to identify and ensure all entries are properly recorded on a timely basis to facilitate the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Section III – Federal Awards Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses and material instances of noncompliance, including questioned costs as well as any abuse findings involving Federal awards that are material to a major program, as required by Circular A-133 Section 510(a).

13-02 Suspension and Debarment

Federal Agency: Department of Education
Passed through: Florida Department of Education
Program: CFDA 84.048, Career and Technical Education, Basic Grants to States
CFDA 84.395, Race-to-the-Top Incentive Grants, Recovery Grants
Finding Type: Significant Deficiency
Questioned Costs: Not Applicable

During our audit, we noted that the District entered into two procurement contracts for goods and services using Federal funds in the amounts of \$32,500 and \$136,993 for the Career and Technical Education, Basic Grants to States program and two procurement contracts for goods and services in the amounts of \$313,234 and \$245,590 for the Race-to-the-Top Incentive Grants program without verifying that the vendors were not suspended or debarred from receiving Federal funds. U.S. Office of Management and Budget (OMB) Circular A-133 provides that when a non-Federal entity enters into a transaction with a vendor receiving Federal money of \$25,000 or more, the non-Federal entity must verify that the vendor and its principals are not

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013

suspended or debarred from receiving Federal funds. This verification may be accomplished by checking the *Excluded Parties List System*, collecting a certification from the entity, or adding a clause or condition to the contract with the vendor. Although we verified that the vendors were not included on the *Excluded Party List*, audit procedures cannot substitute for management's responsibility to establish and maintain an adequate system of internal control.

Therefore, we recommend that the District enhance procedures for determining if vendors are suspended or debarred prior to entering into contracts, and document this process.

Section IV – Summary Schedule of Prior Audit Findings

There were no prior year audit findings reported.



THE SCHOOL DISTRICT OF LEE COUNTY

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DISTRICT 2
DON H. ARMSTRONG
DISTRICT 4
NANCY J. GRAHAM, ED.D
SUPERINTENDENT
KEITH B. MARTIN, ESQ.
BOARD ATTORNEY

January 3, 2014

Ms. Leanne Cross
Mauldin & Jenkins, LLC
1301 Sixth Avenue West, Suite 600
Bradenton, Florida 34205-7440

Thank you for your firm's work in auditing our financial statements. We always endeavor to prepare financial statements in accordance with Generally Accepted Accounting Principles, and the excellent standards that have earned us the GFOA and ASBO Excellence in Financial Accounting and Reporting awards for the past ten years. We have reviewed the findings in your management letter, and offer our comments below.

In Finding 13-01, you note a prior period adjustment of \$2.768 million that should have been made to the health insurance fund. As you note in your finding, we did discover this error and made an adjustment to the current period. However, as you stated, the adjustment should have been made to the prior period. We have made the necessary prior period adjustment, and will work to ensure that all future necessary adjustments are made to the proper time period in accordance with generally accepted accounting principles.

Finding 13-02 noted that four procurement contracts in excess of \$25,000 were awarded to vendors without the proper check for suspension or debarment. The District agrees with this finding, and will implement procedures to ensure this verification is accomplished before entering into a transaction with a vendor.

We strive for continuous improvement in all of our processes, and appreciate the opportunity to improve our financial reporting and internal procedures. We value our partnership with you, and thank you for assistance in finalizing our 2013 financial statements.

Sincerely,

Dr. Ami Desamours, Ed.D.
Assistant Superintendent, Business and Finance

**INDEPENDENT AUDITOR'S 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***

School Board and Superintendent
School District of Lee County, Florida
Fort Myers, Florida

We have audited, in accordance with the 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 School District of Lee County, Florida (the "District"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 3, 2014. Our report includes a reference to other auditors who audited the financial statements of the District's aggregate 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. As referenced in our report, the District adopted new accounting guidance and early implemented the provisions of Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities* as of July 1, 2012.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control that we consider to be a deficiency.

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. We consider the deficiency reported in the Schedule of Findings and Questioned Costs as Finding 13-01 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

The District's response to the finding identified in our audit is described in the accompanying Management's Response. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Mauldin & Jenkins, LLC

Bradenton, Florida
January 3, 2014



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

School Board and Superintendent
School District of Lee County, Florida
Fort Myers, Florida

Report on Compliance for Each Major Federal Program

We have audited the School District of Lee County, Florida's (the "District") compliance with the types of compliance requirements described in the OMB Circular A-133 *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, 2013. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 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, 2013.

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 OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Finding 13-02 to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying Management's Response. 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Bradenton, Florida
January 3, 2014

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Pass Through Grantor Number	Federal Expenditures
United States Department of Agriculture			
Indirect			
Florida Department of Agriculture and Consumer Services			
Noncash Assistance Commodities	10.555	None	\$ 363,267
National School Lunch Program	10.555	300, 350	<u>6,900</u>
Florida Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	321	6,561,377
National School Lunch Program	10.555	300, 350	21,610,386
Summer Food Service Program for Children	10.559	323	<u>593,526</u>
Total Nutrition Cluster			28,765,289
Fresh Fruit and Vegetable Program	10.582	330, 331	<u>250,643</u>
Total United States Department of Agriculture			<u><u>29,386,099</u></u>
United States Department of Commerce			
Direct			
National Oceanic and Atmosphere Administration			
Congressionally Identified Awards and Projects	11.469	N/A	<u>20,477</u>
Total United States Department of Commerce			<u><u>20,477</u></u>
Natural Science Foundation			
Indirect			
New York University			
Education and Human Resources	47.046	F6989-01	<u>109,947</u>
Total National Science Foundation			<u><u>109,947</u></u>
United States Department of Education			
Direct			
Impact Aid	84.041	N/A	35,179
Federal Pell Grant Program	84.063	N/A	2,193,720
Magnet Schools Assistance	84.165	N/A	1,239,301
Fund for the Improvement of Education	84.215	N/A	280,121
Arts in Education	84.351	N/A	126,676
Teacher Incentive Fund	84.374	N/A	<u>326,224</u>
Total Direct			<u><u>4,201,221</u></u>
Indirect			
Title I Cluster			
Florida Department of Education			
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	18,866,106
Title I Grants to Local Educational Agencies, Recovery Act	84.389	223	<u>9,099</u>
Total Title I Cluster			<u><u>18,875,205</u></u>
Special Education Cluster			
Florida Department of Education			
Special Education, Grants to States	84.027	262, 263	20,801,480
Special Education, Preschool Grants	84.173	266, 267	<u>512,748</u>
Total Special Education Cluster			<u><u>21,314,228</u></u>
Florida Department of Education			
Adult Education, Basic Grants to States	84.002	191, 193	926,616
Migrant Education, State Grant Program	84.011	217	386,211
Career and Technical Education, Basic Grants to States	84.048	161	982,767
Education for Homeless Children and Youth	84.196	127	73,772
Charter Schools	84.282	298	253,954
21st Century Community Learning Centers	84.287	244	40,563
English Language Acquisition State Grants	84.365	102	529,778
Improving Teacher Quality State Grants	84.367	224	2,317,254
Race-to-the-Top Incentive Grants, Recovery Grants	84.395	111, 211, 311	<u>2,917,123</u>
Total Indirect			<u><u>8,428,038</u></u>
Total United States Department of Education			<u><u>52,818,692</u></u>

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Pass Through Grantor Number	Federal Expenditures
Department of Health and Human Services			
Direct			
Head Start	93.600	N/A	<u>7,366,336</u>
Total Department of Health and Human Services			<u>7,366,336</u>
United States Department of Homeland Security			
Indirect			
Florida Department of Education			
Homeland Security Grant Program	97.067	532	<u>198,559</u>
Total United States Department of Homeland Security			<u>198,559</u>
United States Department of Defense			
Direct			
Army Junior Reserve Officers Training Corps	None	N/A	<u>1,436,160</u>
Total United States Department of Defense			<u>1,436,160</u>
Total Expenditures of Federal Awards			<u>\$ 91,336,270</u>

Notes:

Basis of Presentation: The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2012-2013 fiscal year as determined based on the modified accrual basis of accounting.

Noncash Assistance, Food Donation: Represents the amount of commodities received during the year. Donated food is valued at fair value as determined at the time of donation.

Sub-recipients: Of the Federal expenditures presented in the schedule, the School District of Lee County, Florida provided Federal awards to sub-recipients as follows:

Arts in Education	84.351	\$	24,000
Fund for the Improvement of Education	84.215		40,000
Special Education, Grants to States	84.027		463,928
21st Century Community Learning Centers	84.287		3,996
Improving Teacher Quality State Grants	84.367		59,909

INDEPENDENT AUDITOR'S REPORT

School Board and Superintendent
School District of Lee County, Florida
Fort Myers, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the School District of Lee County, Florida (the "District"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We did not audit the financial statements of the aggregate discretely presented component units.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the School District of Lee County, Florida, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America and the respective budgetary comparison for the General Fund and the Federal Economic Stimulus Special Revenue Fund.

Emphasis of Matter

As described in Note 18 to the financial statements, the District adopted new accounting guidance and early implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities* as of July 1, 2012. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 16 through 31 and other post-employment benefit information on pages 85 and 86 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund statements and schedules, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2014, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Bradenton, Florida
January 3, 2014