

Office of Superintendent of Schools  
Board Meeting of April 19, 2023

April 6, 2023

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF EDUCATIONAL  
IMPACT FEES**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

This audit was performed in accordance with the approved Fiscal Year 2022-2023 Annual Audit Plan. The objective of the audit was to test that educational impact fees for new residential development in the county are being properly remitted and collected in accordance with applicable statutes, ordinances, and agreements. We randomly and judgmentally selected 434 new residential folios from Educational Impact Fees (EIF), Property Appraiser, and District data and inspected documentation evidencing the proper remittance and collection of related impact fees during the period of July 2018 through January 2022. No exceptions were noted in our testing.

The audit also noted that Miami-Dade County's Educational Impact Fees have not been adjusted for inflation of building costs since 1995.

The School Board Audit and Budget Advisory Committee reviewed this report at its April 3, 2023, meeting. A motion was made and unanimously approved to examine the educational facility impact fees, why they are where they are, and what steps need to be taken to adjust and/or change them. Additionally, the ABAC recommended its transmission to the School Board.

Copies of this report were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**The report may be accessed at:**

[https://mca.dadeschools.net/AuditCommittee/AC\\_April\\_3\\_2023/Item7.pdf](https://mca.dadeschools.net/AuditCommittee/AC_April_3_2023/Item7.pdf)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file Internal Audit Report – Audit of Educational Impact Fees.

JG:em

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