

Office of Superintendent of Schools
Board Meeting of October 16, 2024

October 2, 2024

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT/BENCHMARKING OF
THE DISTRICT’S HEALTH INSURANCE PROGRAM**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

We have completed our Audit/Benchmarking of the District’s Health Insurance Program in accordance with our approved 2023-2024 Fiscal Year Audit Plan. This report also addresses long standing concerns and inquiries by the current School Board Chair about the cost effectiveness and value of the District’s Health Insurance Plans.

The health insurance industry is complex, with monthly premiums and provision of services for employees and other covered individuals varying significantly among the six benchmarked organizations. Our work focused primarily on comparing Miami-Dade County Public School’s health insurance program with other school districts and local governments within the South Florida market.

The School Board Audit and Budget Advisory Committee reviewed this report at its September 17, 2024, meeting and recommended transmission to the School Board.

This report was 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:

[Internal Audit Report - Audit/Benchmarking of the District's Health Insurance Program](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit/Benchmarking of the District’s Health Insurance Program.

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