

Office of Superintendent of Schools
Board Meeting of February 12, 2025

January 29, 2025

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

This report includes the internal audit results of 40 schools/centers. For 16 schools/centers reported, the audit scope was two fiscal years ended June 30, 2024. For the remaining 24 schools/centers, the audit scope was one fiscal year ended June 30, 2024. At 14 schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for all 40 schools/centers in this report. However, at two schools we cited non-compliance and inadequate internal controls in the areas of Internal Funds and Booster Club. Property inventory audit results were mostly satisfactory for schools that were completed.

The School Board Audit and Budget Advisory Committee will review this report at its February 4, 2025, meeting and recommend its transmission to the School Board.

The report will be 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 - Selected Schools/Centers](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools/Centers.

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