

Office of Superintendent of Schools
Board Meeting of April 16, 2025

April 1, 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 60 schools/centers. For three of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2024. For the remaining 57 schools/centers, the audit scope was one fiscal year ended June 30, 2024. At three schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for all 60 schools/centers in this report. However, at three schools we cited non-compliance and inadequate internal controls in the areas of Internal Funds, ESOL Program Records, and Teacher Certification. We discussed the audit findings with school, region, and District administrators, and their responses are included in this report. Property inventory audit results were satisfactory for schools that were completed.

The School Board Audit and Budget Advisory Committee will review this report at its April 8, 2025, meeting and recommend its transmission to the School Board.

This 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 and Centers - April 2025](#)

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

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