

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

July 30, 2025

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS'
2024-2025 AUDIT PLAN**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

This document encompasses the annual Audit Plan of the Office of Management and Compliance Audits (OMCA). The 2025-2026 Audit Plan was previously proposed for initial review at the Audit and Budget Advisory Committee meeting of May 20, 2025.

Pursuant to School Board Policy 6835, "The Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent, and the Board for review a comprehensive Audit Plan for a year."

The Audit Plan is risk-based, and consideration is given to factors including: financial impact; time since last audit engagement; audit coverage by other auditing entities; and concerns of the School Board, ABAC and Superintendent/Administration.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 29, 2025 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:

https://api.dadeschools.net/WMSFiles/23/pdfs/25-26/AC_July_29_2025/Item7.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Office of Management and Compliance Audits' 2025-2026 Audit Plan.

JG:em

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