

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: 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 85 schools/centers. The audit scope for all 85 schools/centers was one fiscal year ended June 30, 2024. At eight schools/centers, there was a change of Principal/Administrator since the prior audit.

The financial statements were fairly stated for all 85 schools/centers in this report. However, at three schools, we cited non-compliance and inadequate internal controls in the areas of Voluntary Pre-Kindergarten (VPK), ESOL, ESE, Gifted 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 completed.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 29, 2025 meeting and recommended its 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/Item4.pdf

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

JG:em

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