

Office of Superintendent of Schools
Board Meeting of December 17, 2025

December 10, 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 45 schools/centers. For nine of the schools/centers reported herein, the audit scope was two fiscal years ended June 30, 2025. For the remaining 36 schools/centers, the audit scope was one fiscal year ended June 30, 2025. At 17 schools/centers, there was a change of Principal/Administrator since the prior audit.

Audit results were satisfactory, and the financial statements were fairly stated for all schools/centers in this report. There are no audit findings to report for this group of schools/centers.

The School Board Audit and Budget Advisory Committee reviewed this report at its December 9, 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.

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The report may be accessed at:

[IAR - Selected Schools/Centers](#)

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

**REVISED
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