

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 - AUDIT OF INVENTORIES AS OF
JUNE 30, 2025**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

In accordance with the 2025-26 Fiscal Year Audit Plan, we have audited the inventory balances as reported to the corresponding accounts in the general ledger for the fiscal year ended June 30, 2025, for the Department of Food and Nutrition, Stores and Mail Distribution, Textbook Support Services, Maintenance Materials Management, and Department of Transportation

In the audit report, we concluded that the inventory balance of \$21,130,448 reported in the general ledger as of June 30, 2025, was fairly stated, in all material respects. There was no material adjustment to the inventories resulting from our physical counts.

Total year-end inventories decreased 3 percent from \$21.8 million on June 30, 2024, to \$21.1 million on June 30, 2025. The change in total inventories is primarily due to having less textbooks prior to fiscal year end 2024-2025.

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 - Audit of Inventories as of June 30, 2025](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of Inventories as of June 30, 2025.

**REVISED
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