

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR),  
AND REQUIRED COMMUNICATION OF AUDIT RESULTS,  
MANAGEMENT LETTER AND INDEPENDENT ACCOUNTANT'S  
REPORT IN ACCORDANCE WITH CHAPTER 10.800 OF THE  
RULES OF THE AUDITOR GENERAL FOR THE FISCAL YEAR  
ENDED JUNE 30, 2025**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

In these audited financial statements the external auditor, RSM US LLP, concluded that, in their opinion, "...the financial statements...present fairly, in all material respects, the respective financial position...of The School Board of Miami-Dade County, Florida, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America." This language constitutes an unmodified opinion, which is the highest opinion that can be assigned to a financial statement audit.

The School Board Audit and Budget Advisory Committee will review these reports at its December 9, 2025, meeting to consider its transmission to the School Board.

These reports 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 reports may be accessed at:**

[The Annual Comprehensive Financial Report \(ACFR\)](#)

[The Required Communication of Audit Results Report](#)

[The Management Letter and Independent Accountant's Report](#)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Annual Comprehensive Financial Report (ACFR), and Required Communication of Audit Results, Management Letter and Independent Accountant's Report In Accordance with Chapter 10.800 of The Rules of the Auditor General for the Fiscal Year Ended June 30, 2025.