

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL OPERATIONAL
AUDIT – MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD,
REPORT NO. 2026-070**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

The State of Florida Auditor General (AG) conducted an operational audit on selected processes and administrative activities of the Miami-Dade County District School Board. The objectives of the audit were to evaluate management's performance in establishing and maintaining internal controls; examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives; determine whether management had taken corrective actions for findings included in their prior reports; and identify statutory and fiscal changes that may be recommended to the Legislature.

In their operational audit, the Auditor General reported the following six findings: 1) District records did not always demonstrate compliance with State law requiring the prompt acknowledgement of and good faith response to public records requests; 2) contrary to State Board of Education (SBE) rules, District schools did not always conduct required severe weather, natural disaster, hazardous material, or reunification emergency drills; 3) District records did not always demonstrate that members of District threat management teams timely completed training required by SBE rules; 4) Required background screening were not always timely obtained for District employees; 5) District records did not document that all District employees and school officers completed the required annual ethical conduct training; 6) as similarly noted in the previous Auditor General Report No 2023-188, District controls over provider services and related payments could be enhanced.

The Administration generally agreed with these findings and has responded to the specific recommendations, stating that management has taken corrective measures and ensured their implementation.

The School Board Audit and Budget Advisory Committee will review this report at its February 3, 2026, meeting and recommend its transmission to the School Board.

The report 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 report may be accessed at:

[State of Florida Auditor General Report - Operational Audit - Report No 2026-070](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the State of Florida Auditor General Operational Audit – Miami-Dade County District School Board, Report No. 2026-070.

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