

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF THE DISTRICT’S SCHOOL BUS SAFETY PROGRAM (Involving The School Bus Infraction Detection Enforcement System) **Report 2**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

Based on Florida Statute 316.173, which became effective on July 1, 2023, the District executed a contract with BusPatrol America, LLC on August 28, 2023 for a School Bus Stop Arm Enforcement Program.

This is the second of two reports for the Audit of the District’s School Bus Safety Program which was proffered at the School Board meeting of May 14, 2025, by Board Member Mr. Roberto J. Alonso, and was co-sponsored and approved unanimously.

This audit, directed by School Board Agenda Item H-8 Revised³ from the May 14, 2025 School Board meeting, dictates three objectives/scope elements as follows:

1. an evaluation of the District’s process to establish the program, including procurement practices and contract structure;
2. a review of the use of funds or revenues associated with the program, including how funds are allocated and reported; and
3. an evaluation of the program’s operational effectiveness, including consistency with its stated goals and public safety objective

Report 1, which addressed Objectives 1 and 2, was issued and presented to ABAC on September 16, 2025. Report 2, which addresses Objective 3, required more time to complete due to the extensive information requests needed from the various external entities and the data analysis required.

Report 2 resulted in 7 findings and 13 corresponding recommendations.

Audit responses were requested from District Administration, the Miami-Dade Sheriff’s Office, and BusPatrol America, LLC, and each organization’s response is included in its entirety in Appendix H, I, and J, respectively, at the end of the audit report. The information included within these three responses was not audited by our office.

Regarding Appendix J, BusPatrol's response, we found it necessary to include certain clarifying comments where, in some cases, the response didn't align with the evidence, was contradictory, or simply needed further explanation.

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:

[Internal Audit Report - Audit of the District's School Bus Safety Program - Report 2](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of the District's School Bus Safety Program (Involving The School Bus Infraction Detection Enforcement System) Report 2.

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