

Ms. Maria Teresa Rojas, Chair

SUBJECT: STATE OF FLORIDA AUDITOR GENERAL AUDIT FINDINGS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

Miami-Dade County Public Schools operates within Florida's statewide system of public education under the oversight of the Florida Department of Education and in accordance with State statutes and State Board of Education regulations. The Florida Auditor General performs operational audits of governmental entities to furnish the Legislature, Florida residents, public officials, and other stakeholders with independent, timely, and relevant information that supports accountability, effective stewardship of public resources, and improvements in governmental operations.

An operational audit of Miami-Dade County Public Schools was conducted for fiscal year 2024-2025. The audit examined selected district-level processes and administrative functions and resulted in the identification of six findings. The audit report is scheduled to be presented and discussed at the Audit and Budget Advisory Committee (ABAC) on Tuesday, February 3, 2026.

On January 5, 2026, the Superintendent of Schools submitted a memorandum to the Auditor General outlining management's responses to the audit findings. Implementation of certain corrective actions may necessitate a review and/or revision of applicable School Board policies and/or procedures.

A copy of the Auditor General's Audit Report may be accessed at:

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

This item has been reviewed and approved by the Office of the General Counsel as to form and legal sufficiency.

ACTION PROPOSED BY CHAIR

MS. MARIA TERESA ROJAS: That The School Board of Miami-Dade County, Florida, direct the Superintendent of Schools to submit to the Board by June 3, 2026, an update of corrective actions finalized, including a review and/or revision of applicable School Board policies and/or procedures, in response to the audit findings of the State of Florida Auditor General.