

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: MIAMI-DADE COUNTY PUBLIC SCHOOLS GENERAL OBLIGATION BOND (GOB) END OF PROGRAM AUDIT ISSUED BY PLANTE & MORAN, PLLC

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

This is the End of the Program Audit for the General Obligation Bond (GOB) Funded School Improvement Program, which was approved by the voters of Miami-Dade County during November 2012 for \$1.2 billion. A mid-point audit was performed for the period from July 1, 2012, through June 30, 2018. The period of this audit is from July 1, 2018, through December 31, 2024.

This audit was proffered by School Board Chair Mari Tere Rojas and approved unanimously by the Board. Subsequently, an amendment increasing the audit scope, was proffered by Board Member Roberto J. Alonso and unanimously approved by the School Board.

The external audit firm Plante & Moran, PLLC ("Plante Moran") performed this audit and it was presented to the Audit and Budget Advisory Board (ABAC) at its May 19, 2026, meeting.

The scope of services performed involved the following objectives and deliverables for the GOB period of July 1, 2018, through December 31, 2024:

1. Reconciliation of the voter approved referendum master project funding allocation to the total budgeted allocation of funds.
2. Evaluation of cost and time variances for projects completed and in-progress since the mid-point audit conducted for the period of July 1, 2012, through June 30, 2018.
3. Determination of improved or built student stations and information regarding number of these student stations.
4. Verification of the total amount paid from GOB funds for construction.
5. Verification of the total amount paid from GOB funds to vendor/suppliers.
6. Verification of whether technology equity is being achieved.
7. Determination of vendor participation benefitting the Miami-Dade community.
8. Determination of the economic impact on Small/Micro Business, Minority/Women and Veteran Business Enterprises, or SBE, MBE & M/WBE owned firms and businesses.

9. Review the Office of Education and Economic Access (OEEA) comprehensive contract reporting and monitoring system to evaluate the effectiveness of these programs in increasing contracting opportunities for small/micro, minority/women owned, and veteran businesses and examine how goal setting is established and monitored for each minority group.
10. Review how goal setting is established and monitored for each minority group through review of a sample of GOB funded contracts recently completed or in progress, to ascertain whether the substance and intent of the program are being achieved.
11. Determine the extent to which the certified firms that have been vetted and approved by OEEA were able to successfully complete business with the District as a contractor or subcontractor.
12. Determine what procedures are in place to verify: (a) work performed by the prime and/or subcontractors was performed for the goods/services stipulated in the contract and/or invoice; (b) goals for certified vendors are included in the contract and monitored for compliance; (c) prime contractors promptly and/or timely pay their subcontractors for GOB funded contracts; and (d) there are consequences for contractors and subcontractors' noncompliance.

Plante Moran's report noted several overarching themes that resulted from their testing. These themes include:

1. Strong program execution with overall alignment to voters' intent
2. Certified vendor goals were largely achieved, even when awarded amounts were not fully realized
3. The GOB Program delivered significant community and economic impact
4. Governance and oversight structures are strong, but documentation can be strengthened

There was one finding related to noncompliance with purchase order requirements and four observations that emphasize recurring conditions observed during the audit which are potential areas for improvement. The results of this audit will assist the District's administration and stakeholders in understanding the Bond program's performance over the July 1, 2018, through December 31, 2024, period and in ensuring the continued success of ongoing and future capital projects.

The School Board Audit and Budget Advisory Committee reviewed this report at its May 19, 2026, meeting and recommended its transmission to the School Board.

Copies of this report were 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:

[M-DCPS GENERAL OBLIGATION BOND \(GOB\) END OF PROGRAM AUDIT ISSUED BY PLANTE & MORAN, PLLC](#)

[District's Response](#)

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Miami-Dade County Public Schools General Obligation Bond (GOB) End of Program Audit Issued By Plante & Moran, PLLC.

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