Office of Superintendent of Schools
Board Meeting of August 11, 2026

July 30, 2026

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS' 2026-2027 AUDIT PLAN

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

This document encompasses the annual Audit Plan of the Office of Management and Compliance Audits (OMCA). The 2026-2027 Audit Plan was previously proposed for initial review at the Audit and Budget Advisory Committee meeting of May 19, 2026.

Pursuant to School Board Policy 6835, "The Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent, and the Board for review a comprehensive Audit Plan for a year."

The Audit Plan is risk-based, and consideration is given to factors including: financial impact; time since last audit engagement; audit coverage by other auditing entities; and concerns of the School Board, ABAC and Superintendent/Administration.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 28, 2026, meeting and recommended its transmission to the School Board.

This report was 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:

OMCA 2026-2027 Audit Plan

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Office of Management and Compliance Audits' 2026-2027 Audit Plan.

JG:em

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