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: INTERNAL AUDIT REPORT – SELECTED SCHOOLS/CENTERS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

This report presents the internal audit results for 65 schools and centers. For two schools/centers, the audit covered the two fiscal years ended June 30, 2025. For the remaining 63 schools/centers, the audit covered the fiscal year ended June 30, 2025. Since the prior audit, nine schools/centers experienced a change in Principal or Administrator.

The financial statements for all 65 schools/centers were fairly stated. However, audits at two schools identified instances of noncompliance and inadequate internal controls related to Internal Fund disbursements, receipts and deposits, and student activities. The audit findings were discussed with school, region, and District administrators, and their responses are included in this report.

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:

Internal Audit Report - Selected Schools/Centers

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools/Centers.

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