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 – PROPERTY INVENTORY FOR SELECTED SCHOOLS/CENTERS**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

LINK TO STRATEGIC PLAN: **EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

This report presents the property inventory audit results for 210 schools and centers. Property Audits staff inventoried approximately 11,700 equipment items with a total acquisition cost of approximately $82.7 million.

The audits identified six schools/centers with one to six unlocated equipment items each, for a total of 17 unlocated items. These items had a combined acquisition cost of $52,031 and a total book value of $3,477. The individual book values of the unlocated items ranged from $0 to $1,291. The remaining 204 schools/centers were found to be without exception and in compliance with the procedures established in the *Manual of Property Control Procedures*.

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 - Property Inventory For Selected Schools/Centers

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

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